

Instructions For Preparing PART-YEAR RESIDENT

Form 760PY

Virginia Individual Income Tax

Return For 2004



**Commonwealth Of Virginia
Department Of Taxation
Richmond, Virginia**

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WHAT'S NEW

Age Deduction

Beginning in 2004, taxpayers born on or after January 2, 1939, may claim an Age 65 and Older "income based" age deduction. The income based age deduction is limited based on the taxpayer's federal adjusted gross income, modified for any fixed date conformity adjustments, minus Social Security and Tier 1 Railroad benefits. For taxpayers born on or before January 1, 1939, the Age 65 and Older age deduction is not income based. In addition, the Under Age 65 age deduction will be phased out by taxable year 2006. Only taxpayers born on or between January 2, 1940, and January 1, 1942, may claim the Under Age 65 age deduction for 2004. See page 21 for additional information.

Neighborhood Assistance Act Credit

Certain healthcare professionals licensed pursuant to Title 54.1 who provide health care services within the scope of their licensure, without charge, to patients of certain free and not-for-profit clinics, are now eligible for the income tax credit under the Neighborhood Assistance Act, regardless of where the services are delivered. To claim the credit, approval from the Department of Social Services is required, and the approval certificate must be attached to your return. For additional information, call 804-726-7923 or 804-726-7924.

Conformity with the Internal Revenue Code

Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2002, to December 31, 2003. The special 30% and 50% bonus depreciation allowance for certain assets under the IRC and the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2001 or 2002 are still **not** allowed. At the time these instructions went to print, the only required adjustments for "fixed date conformity" were the two mentioned above. However, as federal legislation has been enacted that results in changes to the Internal Revenue Code for the 2004 taxable year, taxpayers **will** be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Supplemental instructions will be posted on our web site at www.tax.virginia.gov. See page 14 for additional information.

Consumer's Use Tax

The Consumer's Use Tax for nonfood purchases increased from 4 ½ percent to 5% effective September 1, 2004. See page 27 for additional information.

Voluntary Contributions

For 2004, there are 4 new voluntary contributions: The Virginia Commission for the Arts, The Virginia Federation of Humane Societies, The Tuition Assistance Grant Fund, and The Spay and Neuter Fund. In addition, 8 Public School Foundations are eligible to receive voluntary contributions. See page 26 for additional information.

Tax Preparers

Tax preparers who prepared 200 or more individual income tax returns for a taxable year that began on January 1, 2003, or 100 or more individual income tax returns for a taxable year that began on or after January 1, 2004, are required, for every taxable year thereafter, to file all individual income tax returns using electronic means or software that produces a two dimensional barcode using 2D technology.

An "income tax return preparer" means a person who prepares, or employs one or more individuals to prepare, an income tax return for compensation. An income tax return preparer does not include volunteers who prepare tax returns for the elderly or poor as part of a nonprofit organization's program.


Tax preparers may request a hardship waiver to these filing requirements by completing and submitting Form 8454P. In addition, taxpayers who use a tax preparer subject to these filing requirements may Opt Out of filing by electronic medium or software that produces a 2D barcode by completing Form 8454T. For additional information, visit our web site at www.tax.virginia.gov.


Coming for 2005


Legislation passed in 2004 includes changes for taxable year 2005. Although the changes for 2005 do not affect the preparation of your 2004 Virginia individual income tax return, the changes will lower the amount of Virginia withholding tax deducted by employers from wages beginning January 1, 2005. The 2005 changes include an increase in the personal exemption, an increase in the filing thresholds, and an increase in the standard deduction for married taxpayers filing joint to \$6,000 (\$3,000 for married filing separately).


COMMONWEALTH OF VIRGINIA 529 COLLEGE SAVINGS PLANS

Saving for college with the Virginia College Savings Plan makes good sense. Earnings grow tax-free, and you can use your savings at colleges throughout the country. Contact us to find out how to begin saving for tomorrow-today!



 Virginia Prepaid Education Program™
Limited Enrollment Period

 Virginia Education Savings Trust™
Enrollment Open All Year

 CollegeAmerica®
Enrollment Open All Year

TOLL FREE 1-888-567-0540 • www.Virginia529.com

HOW TO GET FORMS AND ASSISTANCE

VISIT OUR WEB SITE

www.tax.virginia.gov

- File your Virginia extension
- Check the status of your refund
- Use the on-line tax calculator
- Make Virginia estimated payments
- Access the Tax Policy Library
- Use *Web Payments* to pay on-line
- Access publications and bulletins
- Use the expanded tax table
- Access forms and instructions
- E-mail Customer Services



HOW TO CONTACT US

Visit or call your local Commissioner of the Revenue, Director of Finance, Director of Tax Administration, or the Virginia Department of Taxation for information, forms and return preparation assistance.

For the location nearest you, look up the name of your city or county on the back cover of this booklet and call the phone number listed.

Requests for information may be addressed to:

Virginia Department of Taxation
P. O. Box 1115
Richmond, VA 23218-1115
(Do not mail your return to this address.)

You can speak with a Virginia Department of Taxation Customer Service Representative between 8:30 a.m. and 4:30 p.m. on normal business days by calling:

804-367-8031

Tenemos servicios disponible en Español.

If you are hearing impaired and have TDD equipment, you can call:

804-367-8329

Send your ideas and suggestions to:

Customer Suggestions
Virginia Department of Taxation
P. O. Box 2460
Richmond, VA 23218-2460

TELE-TAX

If you have a touch-tone phone, you can access recorded tax information 24 hours a day by calling:



804-367-2486

WHERE TO GET FORMS

Download forms by computer at this address:
www.tax.virginia.gov

You can pick up forms at these offices:

Commissioner of the Revenue
Director of Finance
Director of Tax Administration
Virginia Department of Taxation



Call this phone number to order forms:

804-440-2541

Order forms by mail at this address:

Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, VA 23218-1317

CHECK THE STATUS OF YOUR REFUND

If you requested a refund on the return you filed this year, you can call to check if the refund has been issued. This service is available between 8:30 a.m. and 5:00 p.m. on normal business days. Make sure you have a copy of your return available when you call:



804-367-2486

or

You can check refund status at **www.tax.virginia.gov**.

TAXPAYER BILL OF RIGHTS

The Virginia Department of Taxation's mission is to serve our customers by delivering an efficient, courteous, confidential and equitable tax revenue system to Virginia's citizens.

The 1996 General Assembly enacted the Virginia Taxpayer Bill of Rights to ensure protection of taxpayers' rights in the tax determination and collection processes administered by the Department of Taxation.

Our goal is to ensure that your rights are protected in all state tax assessment, audit and collections procedures, so that you will have the highest confidence in the integrity of our tax system.

For details, request the Virginia Taxpayer Bill of Rights publication. This brochure is available from any of the locations listed above for obtaining forms.

GENERAL INFORMATION

ESTIMATED INCOME TAX FILING

If you did not have enough income tax withheld, you may need to pay estimated income tax. Generally, you are required to make payments of estimated income tax if your estimated Virginia tax liability exceeds your Virginia withholding and other tax credits by more than \$150.

To make estimated tax payments, file Form 760ES or visit our web site at www.tax.virginia.gov.

If you owe a large amount of tax, you may need to increase the amount of tax withheld or make estimated tax payments during the year.

You may be penalized if you underpaid your estimated tax or did not have enough tax withheld.

CIVIL AND CRIMINAL PENALTIES

The civil penalty for filing a false or fraudulent return or for failing or refusing to file any return with intent to evade the tax, is an additional penalty of 100% of the correct tax.

Any individual who willfully fails or refuses to file a return, at the time or times required by law, shall be guilty of a Class 1 misdemeanor. In addition, an individual who makes any false statements on a return, with intent to defraud the Commonwealth, shall be guilty of a Class 6 felony.

AMENDED RETURN FILING

When To File

If you file an amended federal return reflecting a change in your taxable income or any other amount that would affect the Virginia return, you must file an amended state tax return within ninety days.

If the change reduces the tax, the Department of Taxation by law may issue a refund only if the amended return is filed within:

- three years from the due date of the original return, including valid filing extensions;
- one year from the final determination of the amended federal return or federal change, whichever is later, provided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;
- two years from the filing of an amended Virginia return resulting in the payment of additional tax, provided that the current amended return raises issues relating solely to the prior amended return and that the refund does not exceed the amount of the tax payment made as a result of the prior amended return; or
- two years from the payment of an assessment, provided the amended return raises issues relating only to the prior assessment and the refund does not exceed the amount of tax paid on the prior assessment.

Form 760PY

To amend Form 760PY, complete a new Form 760PY (for the tax year you are amending) using the corrected figures, as if it were the original return. Check the amended box on the top left of the return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

Required Attachments

If you filed an amended federal return, attach a copy of your federal Form 1040X or other claim form and supporting material to your amended Virginia return to substantiate the amendment. If amending your Virginia return for other reasons, attach a statement to explain why you are amending your return. Show any computations necessary to verify the adjustments you are making. Staple your check or money order to the bottom left corner of your return if you owe a balance due. Also, staple to your return any additional Forms W-2 or 1099 if claiming more income tax withheld than what was claimed on your original return.

Federal Adjustments

If your federal income tax return was adjusted by the Internal Revenue Service during the taxable year and the adjustment was not reported to the Virginia Department of Taxation, an amended Virginia return must be filed with a copy of the federal adjustments attached within ninety days after the final determination of such federal change, correction or renegotiation. See "When to File" earlier in this section for additional information.

Net Operating Losses

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Check the NOL box on the top left of the return. Taxpayers must file an "amended" Virginia return for the year of the deduction, if carried back. Instructions for computing and claiming this loss are in Title 23 Virginia Administrative Code (VAC) 10-110-80 through 87, available from the **Department of Taxation, Forms Request Unit, P.O. Box 1317, Richmond, VA 23218-1317. Telephone 804-440-2541.**

DECEASED TAXPAYERS

If a person died during the taxable year or before the due date for filing a return, the personal representative or surviving spouse must file a return for the decedent. The personal representative may elect to file a joint return for the decedent and the surviving spouse. If a personal representative has not been appointed, the survivor may file a joint or combined return and indicate in the signature area that he or she is filing as surviving spouse.

If a refund is due, and the return filed is not a joint return with the surviving spouse, a copy of federal Form 1310 or the appropriate court appointment papers must be included with the return so that the refund may be issued in the name of the personal representative.

RECORDKEEPING

Keep your tax records for at least three years from the due date of the return or the date the return was filed, whichever is later. If the Internal Revenue Service requires you to keep your federal records for a longer period of time, keep your state records for the same period of time.

FILING REQUIREMENTS

Filing Threshold

Filing requirements are based on your residency status and the amount of your income. Dependents and students are subject to the same filing requirements as anyone else.

- Residents of Virginia with income at or above the minimum filing threshold must file.
- Nonresidents of Virginia with income at or above the filing threshold must file if any of their income is from Virginia sources.

For information on Virginia residency requirements, please read the next section, "Residency Status."

If your Virginia Adjusted Gross Income (VAGI) is at or above the threshold amount shown in the following table, you are required to file. VAGI is the Adjusted Gross Income on your federal return plus any Virginia additions, minus any Virginia subtractions. Information on Virginia additions and subtractions is included in the instructions for Lines 33 - 45 of Form 760PY, later in this book.

For a part-year resident, if your income is only from wages, salaries and interest from a savings or checking account, your VAGI is usually the same as the Adjusted Gross Income shown on your federal return less the wages, salaries and interest earned while a nonresident of Virginia. Once you have computed your VAGI, check the chart below to see if you need to file a Virginia income tax return.

You Do Not Have To File If You Are:

Single and your VAGI is less than **\$5,000**

Married filing with your spouse
on the same return and your
combined VAGI is less than **\$8,000**

Married filing separately (on separate
forms) and your VAGI is less than **\$4,000**

If you are not required to file, but you had Virginia income tax withheld, you are entitled to a refund of the amount withheld. You must file a return to get a refund. We periodically review and update our records to make sure that we have correct return information. Sometimes, we have to contact taxpayers to confirm that they did not need to file for a given year. As a result, even if you do not need to file a return for 2004, you may receive an inquiry at a later date to verify your VAGI.

RESIDENCY STATUS

Residents

Every Virginia resident whose Virginia Adjusted Gross Income is at or above the minimum filing threshold must file. Any "federal area" such as a military or naval reservation, federal agency or federal administration that is inside the geographical boundaries of Virginia is considered a location in Virginia and nonactive duty residents of those areas are subject to Virginia income tax just like residents of any other location in the state.

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state. (See definitions below.) If you are in this situation, you may be able to take a credit on the return filed in the state

of your legal domicile. Refer to the instructions for Line 18(f) of Form 760PY for information on credit for tax paid to another state.

Domiciliary Residents

Anyone who maintains a legal domicile (residence) in Virginia, whether living in or out of Virginia, is a domiciliary resident. This includes members of the U.S. armed forces who have Virginia as their home of record. Domiciliary residents have their permanent place of residence in Virginia. Any person who has not abandoned his or her legal domicile in Virginia and established legal domicile in another state remains a domiciliary resident of Virginia, even if residing in another jurisdiction for a number of years. In determining domicile, we consider many factors. Some of the more common indicators of domicile are: voter registration; motor vehicle and personal property registration; business pursuits; expressed intent; conduct; leaseholds and sites of real property owned.

Actual Residents

Anyone, other than a member of the U.S. armed forces or the U.S. Congress, who maintains a place of abode (i.e., home) in Virginia for a total of more than 183 days of the taxable year while having legal domicile (residence) in another state or country is an actual resident of Virginia. This category often includes students who are domiciliary residents of another state while attending college in Virginia or the spouses and dependents of members of the U.S. armed forces stationed in Virginia. Although this residency classification does not apply to members of the U.S. Congress, it does apply to members of their families and staffs.

Part-Year Residents

You may be a part-year resident if your residency in Virginia began or ended during the taxable year. Residents who move into or out of Virginia during the taxable year and do not fall into either category below are generally considered full-year residents.

- Virginia residents who move out of Virginia during the taxable year *and* become domiciliary residents of another state are part-year residents, provided they do not move back to Virginia for at least six months.
- Those who move into Virginia during the taxable year and become either domiciliary or actual residents of Virginia are also considered part-year residents.

The distinction between full-year and part-year residents is important in deciding which form to file and what income is taxable in Virginia. To compute Virginia Adjusted Gross Income (VAGI) and determine if VAGI meets the minimum filing threshold, part-year residents who file Form 760PY are allowed a subtraction from federal adjusted gross income equal to the amount of income attributable to residence outside Virginia.

If you are a part-year resident and you do not file the correct form, you will not compute the correct amount of tax. See "WHICH FORM TO FILE" on page 6.

Nonresidents

Nonresidents of Virginia with Virginia Adjusted Gross Income at or above the filing threshold must file if any of their income is from Virginia sources. Income from Virginia sources is income received from labor performed, business done, or property located in Virginia, including gains from sales, exchanges or other dispositions of real estate and intangible

personal property having a situs in Virginia. Virginia source income includes income passed through from a partnership, S corporation or limited liability company that does business in Virginia. It also includes business income and proceeds from real estate transactions passed through by a Virginia trust. It generally does not include personal savings account interest or dividends from an individual's stock market investments.

Those who maintain legal domicile in another state and live in Virginia less than 183 days of the taxable year (or do not live in Virginia at all) are nonresidents. Also, members of the U.S. armed forces who have another state as their home of record (legal domicile) are generally classified as nonresidents of Virginia, even though they may be stationed in Virginia for years.

Members Of The Armed Forces

Active duty pay for members of the armed forces is taxable only in the state of legal domicile, regardless of where stationed. You must file as a nonresident if you are in the military, domiciled in another state and have any other income that is from Virginia sources.

The residency status and filing requirements for a spouse or a dependent of an armed forces member are not connected to those of the armed forces member. If you are a spouse or a dependent of an armed forces member who is stationed in Virginia, you must determine your own residency status and filing obligations.

Exceptions For Certain Nonresidents

If you are a nonresident of Virginia who commutes daily to work in Virginia from **Kentucky** or the **District of Columbia**, you do not have to file if:

- You have no actual place of abode in Virginia at any time during the year;
- Salaries and wages are your only Virginia source income; and
- Your salaries and wages are subject to income taxation by Kentucky or the District of Columbia.

If you are a nonresident of Virginia who is a resident of **Maryland, Pennsylvania or West Virginia** and you earn salaries and wages in Virginia, you are exempt from filing a Virginia income tax return and paying Virginia income tax if:

- Your only income from sources in Virginia is from salaries and wages; and
- Your salaries and wages are subject to income taxation by Maryland, Pennsylvania or West Virginia.

If you are a domiciliary resident of Kentucky, Maryland, Pennsylvania, West Virginia or the District of Columbia and have income from Virginia sources other than wages and salaries, (such as business income or gain from the sale of a residence), you must file a Virginia Nonresident Individual Income Tax Return, Form 763, and pay tax on income not specifically exempted above.

WHICH FORM TO FILE

Residents File Form 760

File Form 760 if you are a part-year resident and all of your income came from Virginia sources or was received while you were a Virginia resident. This will allow you to claim the full exemption and standard or itemized deduction instead of computing partial amounts as required for part-year residents filing Form 760PY.

Part-Year Residents File Form 760PY

As a general rule, part-year residents file Form 760PY. If one spouse is a full-year resident and the other is a part-year resident, the couple may file together on Form 760PY. The part-year resident spouse will compute a prorated exemption amount. The full-year resident spouse will claim the full exemption amount.

If you are a part-year resident who received Virginia source income, as well as other income, during the portion of the year you lived in another state, you need to file two Virginia returns for the taxable year. File Form 760PY to report the income attributable to your period of Virginia residency. File Form 763, the nonresident return, to report the Virginia source income received as a nonresident.

Nonresidents File Form 763

Generally, nonresidents with income from Virginia sources must file a Virginia return if their income is at or above the filing threshold. Nonresidents who earn salaries and wages in Virginia and pay tax on those salaries and wages to the District of Columbia, Kentucky, Maryland, Pennsylvania or West Virginia are not required to file if they meet the criteria described in the previous section under "Exceptions for Certain Nonresidents." Residents of states other than those in "Exceptions for Certain Nonresidents" do not qualify for a filing exception.

Usually, when one spouse is a resident and the other spouse is a nonresident, each spouse whose income is at or above the filing threshold, must file separately. The resident must file on Form 760. The nonresident spouse must file Form 763. There are only two circumstances in which such a couple can file jointly on the same return. If both spouses have income and all of the nonresident's income is Virginia source income, a joint resident return (Form 760) may be filed. Also, if the nonresident spouse has no income at all, a joint resident return may be filed.

Members Of The Armed Forces

Use Form 763 if you are in the military, domiciled in another state and have any other income that is from Virginia sources. The filing requirements for a spouse or a dependent are not connected to those of the armed forces member. Examples follow.

If a married couple lives in Virginia the entire year, but is domiciled in Alabama, and has nonmilitary income from Virginia sources that is attributable to both spouses, the spouse on active duty will file Form 763, using Filing Status 4, while the nonmilitary spouse will file Form 760 using Filing Status 3. Generally, the state of domicile will allow credit for tax paid to Virginia on the earned income that is taxed in both states. If the nonmilitary spouse lived in Virginia less than 183 days of the taxable year, the couple will file Form 763 using Filing Status 2.

If the nonmilitary spouse's domicile changed to Virginia during the year, Form 760PY will be filed, using Filing Status 3, to pay tax on income earned after becoming a Virginia resident. Any income received from Virginia sources before becoming a Virginia resident will be reported on Form 763.

Other Frequently Used Virginia Forms

To order, see page 1.

Schedule NPY - Required for:

- age deduction
- credit for low-income individuals
- credit for tax paid to another state
- addition to tax, penalty and interest
- contributions and consumer's use tax

Schedule CR Required to claim most tax credits. *For some Schedule CR credits other forms are required.*

Form 760C Required to compute the Addition to Tax for individuals, estates and trusts

Form 760F Required to compute the Addition to Tax for farmers, fishermen and merchant seamen

Form 760E Extension Request

Form CU-7 Consumer's Use Tax Return

Form 760ES Estimated Tax Payment Vouchers (filed quarterly)

WHEN TO FILE

Calendar Year Filers May 2, 2005

File by May 2, 2005, if you are a calendar year filer.

Fiscal Year Filers

If your taxable year is not January 1 through December 31, your return must be postmarked by the 15th day of the fourth month following the close of your fiscal year.

When filing, you should write "FISCAL YEAR FILER" across the top of page 1 of Form 760PY and attach a statement indicating the beginning and ending months of your 12-month fiscal year. If you file after the due date or do not pay the full amount due by the due date, you may have to pay penalties and interest. When filing by mail, the envelope must be postmarked by the due date.

If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next day that is not a Saturday, Sunday or legal holiday.

Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), you must file your return by **July 1, 2005**. Be sure to check the appropriate box to the left of the name and address section.

Extension Requests

As a general rule, if you know you cannot file your return on time, file Form 760E to request an extension of time to file. You can also file for an extension on our web site at **www.tax.virginia.gov**. The maximum extension you may request is six months from the original due date of your return. You may not substitute a copy of your federal extension for Form 760E.

Filing for an extension does not grant you extra time to pay your tax. You must file for the extension and pay the tentative tax due by the original due date (May 2, 2005, for calendar year filers). If your income tax return is not filed by the extended due date, the extension will be invalid. In such a case, penalties will

be assessed as if the extension request had never been filed. See Form 760E for details. In the following situations, special rules apply.

Refund Returns

You do not need to file Form 760E if you cannot file by the due date and you are certain that your return will result in a refund. This is because the late filing penalty is not assessed on refund returns. To receive a refund, however, you must file within three years of the due date.

Foreign Income Exclusion

If you qualify for the federal foreign income exclusion and have requested an extension of time for filing your federal return, you may apply for an extension of time to file your state return. You will be granted an extension for thirty days after the date you expect to qualify for the exclusion. You must apply by letter on or before the first day of the seventh month following the close of your taxable year and attach a copy of the approved federal extension to your return when you file.

WHERE TO FILE

To file by mail, use the mailing address listed on the back cover of this book for the city or county where you live or last lived while a resident of Virginia. Local phone numbers are also provided. Most part-year returns can also be filed electronically using e-file.

BALANCE DUE RETURNS

You can pay by check or by credit card. Make your check payable to the Treasurer of the city or county in which you reside. **Make sure your social security number is on your check and make a notation that it is your 2004 income tax payment.**

To pay by credit card, call 1-800-272-9829 (1 800 2 PAY TAX), or visit **www.officialpayments.com**. **The jurisdiction code for Virginia is 1080.** If you choose this option, fill in the box on Line 26 of Form 760PY, indicating this type of payment. You will be assessed a fee by the company processing the transaction.

If you have already filed your return with your Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the inside back cover.

DEBT COLLECTION ACT

Before issuing any refunds, Virginia law requires us to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments and the Virginia court system. If any such debt is found, regardless of the type of tax return filed, all or part of your refund may be withheld to help satisfy the debt and processing of your return will be delayed.

AVOID COMMON MISTAKES

- **Sign your return.**
- Make sure your name, address and social security number(s) are correct.
- Check all math.
- If you itemized deductions, make sure you complete Line 11(b) and Lines 47(a) - (c) on Form 760PY.
- Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.
- **File your original return. Do not file a photocopy.**

HOW TO ASSEMBLE YOUR RETURN

If you completed any of the forms shown below, you must attach copies to your Virginia return. Place these forms behind your Virginia return in the following order and staple them together at the location labeled “**STAPLE**” on the top, left-hand margin on the front of your Virginia return.

- If filing both Form 760PY and Form 763, attach Form 763 behind Form 760PY so that the title of Form 763 can be seen over the top of the title of Form 760PY. Attach a statement over the Form W-2 on Form 760PY stating that “Form 763 is attached behind Form 760PY.”
- **Virginia Forms**
 - Schedule NPY
 - Schedule CR
 - Form 760C or Form 760F
 - Form 760E
 - Forms 301, 304, 306 or 307
 - Any additional documentation as required
- **Federal Forms**
 - Complete copy of your federal income tax return
- If claiming credit for income tax paid to another state on Schedule NPY, attach a complete copy of the state tax return filed with the other state.

Withholding Forms

Be sure to include W-2 and 1099 forms that indicate the same amount of Virginia income tax withheld as the amount you claim on your return. **Staple** these to the center of the left margin on front of your return.

Payments

Staple check to the lower left side of your return. If paying by credit card, please check the box on Line 26 of Form 760PY.

COMPUTE YOUR LOWEST TAX

(Tip For Married Taxpayers)

Since Virginia’s individual income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2 (filing a joint return), their joint income is taxed at a higher rate than their separate taxable incomes would be. Filing Status 4 (married filing a combined return), is designed to adjust for this difference. When using Filing Status 4, tax is computed on each spouse’s separate taxable income and then the two amounts of tax are added

together to arrive at their total tax. As a general rule, when both you and your spouse have income, Filing Status 4 will enable you to obtain the lowest combined tax provided you assign deductions and dependents to each spouse so that the taxable income in each column on Form 760PY is as close to equal as possible.

If only one spouse has income or if one spouse’s income would be reduced to zero (or less) after claiming personal exemptions and the subtractions on Lines 37 - 45, of Form 760PY, use Filing Status 2 instead.

FORM 760PY LINE INSTRUCTIONS

NAME, ADDRESS AND SOCIAL SECURITY NUMBER (SSN)

Name

Enter your complete name (including middle initial) and mailing address in the boxes provided. If filing a joint return, Filing Status 2 or 4, enter the complete name of your spouse. If you are married filing separate returns (Filing Status 3), **DO NOT** enter your spouse’s name in the spouse name boxes. Instead enter your spouse’s name on the Filing Status 3 line below the address box.

If one filer on the return is deceased, only the surviving spouse’s name should appear on the return. This will ensure that any refund is properly issued to the surviving spouse.

Address

Enter your home street address. Do not enter a P. O. Box address unless mail is not delivered to your street address.

Social Security Number (SSN)

Be sure your social security number is entered correctly. The social security number entered in the “B: Your social security number” box must be the number of the person whose name is shown first on the return.

City Or County Where You Were A Resident

Enter the name of the city or county in Virginia where you lived on January 1, 2005, and check the city or county box, as appropriate. Also, enter the three digit Locality Code found on the back cover. If you lived in more than one Virginia city or county or if you did not live in Virginia on January 1, 2005, enter the name of the city or county in Virginia in which you last lived. This is not always the same as the city or county of your mailing address.

Privacy Act: The Privacy Act of 1974 requires any federal, state or local government agency that requests individuals to disclose their social security numbers to inform those individuals whether the disclosure is mandatory or voluntary, by what statutory or other authority the number is requested and how it will be used. The following information is provided to comply with these requirements.

Disclosure of the social security number is mandatory pursuant to these instructions, which are promulgated under the authority of Section 58.1-209 of the *Code of Virginia*. The social security number is used as a means of identification for the filing and retrieval of income tax returns and is also used to verify the identity of individuals for income tax refund purposes.

CHECK BOXES

To the left of the name and address section, there are several check boxes. Please check all boxes that apply.

- **Amended Return**

Check this box if this is an amended return. For more information, please refer to the “Amended Return” section of these instructions.

- **Check if Result of NOL**

Also check this box if the reason for amending your return is the result of a net operating loss (NOL). For more information, please refer to the “Net Operating Loss” section of these instructions.

- **Fixed Date Conformity Modifications**

Check this box if your return has an addition or subtraction due to Fixed Date Conformity.

- **Qualifying Farmer, Fisherman or Merchant Seaman**

Check this box if you are a self-employed farmer, fisherman or merchant seaman and at least two-thirds of your gross income is from those employments. This information is used to identify farmers, fishermen and merchant seamen subject to special rules for paying estimated tax. See “Addition To Tax For Underpayment Of Tax” section of these instructions for details.

- **Overseas on Due Date**

Check this box if you were living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), on May 2, 2005. You must file your return by **July 1, 2005**.

FILING STATUS

Check the box beside your filing status

Line 1 - Single (Filing Status 1)

Use this filing status if you claimed one of the following federal filing statuses on your federal return: Single, Head of Household, or Qualifying Widow(er). If you claimed the Head of Household filing status on your federal return, check the “Single” filing status box and the “Head of Household” box on Line 1.

Line 2 - Married, Filing Joint Return (Filing Status 2)

You and your spouse may choose to file a joint return if (a) you computed your federal income tax liabilities together on a joint federal return, or (b) neither you nor your spouse was required to file a federal return. You may claim this filing status even if your spouse has no income. When filing a joint return, your spouse’s exemption is included in the “Yourself” column. Do not claim your spouse as a dependent.



If both spouses have income, filing a combined return (Filing Status 4) may result in a lower balance due or a greater refund than a joint return (Filing Status 2).

Line 3 - Married, Filing Separate Return (Filing Status 3)

If you and your spouse filed separate federal returns, you can file separate state tax returns or you can choose to file a combined return (Filing Status 4). Generally, if you filed a joint federal return and only one spouse is a Virginia resident, the Virginia resident must file a separate Virginia return. When you file separate returns in Virginia, you must report your federal adjusted gross income, exemptions and deductions on your

Virginia return as if you had filed separate federal returns. Federal rules must be applied to determine the exemptions and itemized deductions allowed when filing separate returns. If one spouse claims itemized deductions, the other spouse must also.

If the number of dependent exemptions or the amount of itemized deductions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse’s income.

Also enter your spouse’s Social Security Number in the name and address section of the return and enter your spouse’s name on the line provided in the Filing Status section.

Line 4 - Married, Filing Separately On This Combined Return (Filing Status 4)

You can use this filing status if **both** you and your spouse had income, regardless of whether you filed jointly or separately for federal purposes. When both spouses have income, this filing status usually enables a couple to compute a lower tax than filing a joint return (Filing Status 2). If you choose Filing Status 4, you are jointly and severally liable for the amount of tax due and any refunds will be made jointly payable.

Since Virginia’s income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2, their joint income is taxed at a higher rate than their separate incomes would be. Filing Status 4 is designed to adjust for this difference. Filing Status 4 allows a couple to compute a combined tax by reporting income for each spouse separately and then allocating dependent exemptions and deductions as mutually agreed. Tax is computed on each spouse’s separate taxable income and then the two amounts of tax are added together to determine their total tax.



Use Filing Status 2 instead of Filing Status 4 if only one spouse had income or if one spouse’s income would be reduced to zero or less after claiming personal exemptions and the subtractions on Lines 37 - 44 of Form 760PY.

When using Filing Status 4, each spouse must claim his or her own income, personal exemptions and, if allowable, any additional exemption for age or blindness. The number of dependent exemptions may be allocated between spouses as you mutually agree. Each spouse has a separate exemption line.

EXEMPTIONS

Enter the number of exemptions you are allowed in the appropriate boxes next to your filing status. If filing a joint return (Filing Status 2), enter the number for both spouses combined. The first exemption box on the form has been completed for you.

65 Or Over

To qualify for the additional personal exemption for age 65 or older, you must have been age 65 or over on or before January 1, 2005.

Note: You cannot claim this exemption if you are claiming a Credit for Low Income Individuals. For more information please refer to Line 18(e) of these instructions.

Blind

To qualify for the additional personal exemption for the blind, you must have been considered blind for federal income tax purposes.

Note: You cannot claim this exemption if you are claiming a Credit for Low Income Individuals. For more information please refer to the Line 18(e) of these instructions.

Dependents

Generally, you may claim the same number of dependent exemptions allowed on your federal return. If using Filing Status 3 or 4, see the Filing Status instructions in the previous section for the rules on claiming dependents. You may never claim less than a whole exemption. The same dependent may not be claimed on separate returns.

Exemption Amount

Multiply total exemptions by \$800.

Line 5 - Dependent On Another's Return

Check the box if you can be claimed as a dependent on someone else's return. If you check this box and claim the Virginia standard deduction on Line 11(a), see "Exception: Dependent's Limited Standard Deduction" following the Line 46(e) instructions. Your standard deduction may be limited.

HOW TO ENTER NUMBERS

Use The Correct Column: Enter numbers in Column B if you are using Filing Status 1, 2 or 3. Enter numbers in Columns A and B only if you are using Filing Status 4. When using Filing Status 4, make sure the information in Column B applies to the name and social security number listed first on the return. Column A is for your spouse.

Round To Whole Dollars: To improve accuracy of return preparation and speed the processing of your return, all amount entries on your return must be rounded to the nearest dollar. Amounts less than 50 cents are to be rounded down while all amounts 50 cents - 99 cents are to be rounded up.

Negative Numbers: Enter negative numbers (numbers less than 0) in brackets. For example, if your federal adjusted gross income was negative 12,000.00, enter this as [12,000.00].

Line 6 - Adjusted Gross Income

Enter the adjusted gross income from your federal income tax return on Line 6 as indicated below. **Do not enter federal taxable income.** Read these instructions *and* the instructions for Part I, Lines 28 through 32, on the back of Form 760PY *before* completing Part I or Line 6. Part I on back of Form 760PY *must* be completed before you make an entry on Line 6.

Complete Part I on back of Form 760PY, Lines 28 through 32, then enter the total amount of federal adjusted gross income on Line 6 as follows. *The instructions for Part I begin on page 13.*

Filing Status 1, 2 Or 3

Enter the amount from Line 32, Column B1, on Line 6, Column B.

Filing Status 4

Enter the amount from Line 32, Column A1, on Line 6, Column A, and enter the amount from Line 32, Column B1, on Line 6, Column B. When using Filing Status 4, the total of Column A and Column B on Line 6 *must* equal the total federal adjusted gross income on your federal return.

Line 7 - Additions

Complete Part II on back of Form 760PY, Lines 33 through 36, and enter the amount from Line 36. The instructions for Part II begin on page 14.

Line 9 - Subtractions

Complete Part III on back of Form 760PY, Lines 37 through 45, and enter the amount from Line 45. The instructions for Part III begin on page 15.

Line 10 - Virginia Adjusted Gross Income

Subtract Line 9 from Line 8 and enter the result.

If the amount on Line 10 is less than the amount shown below for your filing status, your Virginia income tax is \$0.00 and you are entitled to a refund of any withholding or estimated tax paid.

To claim a refund in these cases:

- Skip to Line 17 and enter "0.00" as your tax, then
- Complete Lines 18 through 27.

Filing Status	Filing Threshold
1. Single	\$5,000
2. Married, filing jointly	\$8,000
3. Married, filing separately	\$4,000
4. Married, filing combined return*	\$8,000

* When filing a combined return, compare the threshold to the total of Columns A and B, Line 10.

Deductions

Claiming Deductions When Filing A Combined

Return: If you are filing a combined return (Filing Status 4), you can allocate deductions and dependents between spouses as you choose. As a general rule, you can lower your combined tax by assigning deductions and dependents to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible. The deductions and dependents which can be allocated are on Lines 11(a) or 11(b), 12 and 13.



Line 11 - Standard Or Itemized Deductions

Complete Part IV **or** Part V on back of Form 760PY, whichever is appropriate. You must claim the same type of deductions (standard or itemized) on the Virginia return as claimed on your federal return.



If a joint federal return was filed and you are filing separate returns in Virginia (Filing Status 3) and claiming itemized deductions, itemized deductions that cannot be accounted for separately must be allocated proportionately between spouses based on each spouse's share of the federal adjusted gross income.

Line 11(a) - Standard deduction: Enter the allowable Virginia standard deduction computed on Part IV, Line 46(e);

OR

Line 11(b) - Itemized deductions: Enter the allowable Virginia itemized deduction amount from Part V, Line 47(c).

Line 12 Exemption Amount

The total exemption amount is the number of exemptions claimed, multiplied by \$800, and prorated based on the portion of the year you resided in Virginia (see Ratio Schedule on page 30). Complete the Prorated Exemption Work Sheet below to compute your allowable personal and dependent exemptions.



If using Filing Status 4, each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed on Line 4. Use the separate exemption amounts for “yourself” and your “spouse” when completing Lines A, B and C of the following work sheet.

Prorated Exemptions Work Sheet

	Col. A Spouse	Col. B Yourself
A. Enter the Exemption Amount for your filing status from Form 760PY, Lines 1-4	_____	_____
B. Enter the ratio amount from the Personal Exemption Ratio Schedule on page 26 of these instructions	_____	_____
C. Multiply Line A by Line B and enter the total in the appropriate column on Form 760PY, Line 12	_____	_____

The prorated exemptions work sheet above is used to reduce your personal and dependent exemptions to an amount which is equal to the same ratio to the full exemptions as the number of days you resided in Virginia during the taxable year. For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

Prorated Virginia Personal Exemption

\$800 (One personal exemption)

X .504 (Ratio Schedule factor for July 1 move to Virginia)

\$403.20 (Be sure to round to \$403.00.)

Exception

If 100% of your federal adjusted gross income was earned while you were a Virginia resident, you do not have to prorate your personal exemptions. If you are married, each spouse's personal exemption is prorated separately based on that spouse's period of residence in Virginia. However, if 100% of either spouse's income is from Virginia sources, that spouse's personal exemption does not have to be prorated.

If you moved into and out of Virginia during the year (or vice versa), base the proration on the total number of days that you were a Virginia resident.

When using Filing Status 3, if the number of exemptions *cannot* be accounted for separately, they *must* be proportionately allocated between each spouse based upon each spouse's income.

Line 13 - Child And Dependent Care Expenses

Enter the amount of child and dependent care expenses, paid while you were a Virginia resident, on which the federal credit for child and dependent care expenses is based. (The amount on which the federal credit is based is the amount on federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount.) **Do not enter the federal credit amount.**

You may claim the deduction for child and dependent care expenses on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return and some or all of the expenses were paid while you were a Virginia resident.



The amount of employment-related expenses that may be subtracted is limited to the amount actually used in computing the federal credit for child and dependent care expenses *and paid while you were a Virginia resident*. As a general rule, a full year resident of Virginia would be limited to a maximum of \$3,000 for one dependent and \$6,000 if you are claiming the expenses for two or more dependents, or the earned income of the spouse having the lowest income, whichever is less.

Complete the following work sheet to determine the portion that may be claimed as a deduction on this line.

Child and Dependent Care Expenses Work Sheet

A. Enter the child and dependent care expenses on which the federal child and dependent care credit was based.	_____
B. Enter the amount of those expenses from Line A which were paid while you were not a resident of Virginia.	_____
C. Subtract Line B from Line A. Enter here and on Line 13 of Form 760PY. If using Filing Status 4, you may allocate this deduction as mutually agreed.	_____

If you filed a joint federal income tax return, but file a separate or a combined Virginia return you may allocate this amount as you mutually agree.

Line 16 - Income Tax

If Line 15 exceeds the amount listed in the tax table included in these instructions, compute the tax from the tax rate schedule.

Line 17 - Total Tax

Add Column A and Column B, Line 16, and enter the result.

Line 18(a) - YOUR Virginia Income Tax Withheld

Enter the amount of Virginia income tax withheld for the person whose social security number is in the “B: Your social security number” box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column B.

Line 18(b) - SPOUSE'S Virginia Income Tax Withheld

Enter the amount of Virginia income tax withheld for the person whose social security number is in the “A: Spouse's social security number” box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column A. If filing a separate return (Filing Status 3), do not enter your spouse's withholding.

Line 18(c) - Combined 2004 Estimated Tax Payments

Enter your total 2004 estimated Virginia income tax payments. If using Filing Status 2 or 4, enter the total payments made by you and your spouse, even if the payments were made using separate Form 760ES vouchers. Remember to include any estimated income tax carryover from your 2003 individual income tax return.

Line 18(d) - Combined Extension Payments

Enter the total tentative tax paid with Form 760E, if applicable.

Line 18(e) - Credit For Low Income Individuals

If your total family income does not exceed the federal poverty guidelines, you may be eligible to claim this credit for low income individuals.

The credit may not be claimed if you, your spouse, or any dependent claims any of the following:

- Virginia National Guard Subtraction
- Military pay subtraction (first \$15,000)
- Subtraction for first \$15,000 for state and federal employees whose annual salary is \$15,000 or less
- Exemption for blind taxpayers or taxpayers age 65 and over
- the Age Deduction

If you are eligible, calculate the credit by completing Schedule NPY, Part II. After you have completed Part II, enter on Line 18(e) the credit amount from Schedule NPY, Part II, Line 11. See instructions for Schedule NPY starting on page 21.

Line 18(f) - Credit For Tax Paid To Another State

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

If you are eligible, calculate the credit by completing Schedule NPY, Part III. After you have completed Part III, enter on Line 18(f) the credit amount from Schedule NPY, Part III, Line 8. See instructions for Schedule NPY starting on page 21.

Line 18(g) - Credits From Schedule CR

Complete **Schedule CR** and attach it to your return to claim the following tax credits. For some credits, other Virginia forms are also required. To order Schedule CR, Schedule CR Instructions and these other credit forms, see page 3.

If you are only claiming a Political Contributions Credit, enter the amount of the credit and check the box. You do not need to attach Schedule CR. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50 percent of the amount of the contribution, subject to a \$25 limit for individuals and a \$50 limit for married taxpayers filing jointly and cannot exceed your tax liability.



For details on these credits and information on carryover and pass-through provisions, refer to Schedule CR, Schedule CR instructions and the organizations or forms specified.

The following table lists all the credits that can be claimed against individual income tax. For more information, call

TeleTax at **804-367-2486**. Or you can visit our web site at **www.tax.virginia.gov**.

- Trust Beneficiary Accumulation Distribution Credit
- Enterprise Zone Act Credit
- Neighborhood Assistance Act Credit
- Recyclable Materials Processing Equipment Credit
- Conservation Tillage Equipment Credit
- Fertilizer and Pesticide Application Equipment Credit
- Rent Reduction Program Credit
- Vehicle Emissions Testing Equipment, Clean-Fuel Vehicle and Certain Refueling Property Credits
- Major Business Facility Job Tax Credit
- Foreign Source Retirement Income Tax Credit
- Historic Rehabilitation Tax Credit
- Day-Care Facility Investment Tax Credit
- Low-Income Housing Credit
- Agricultural Best Management Practices Tax Credit
- Qualified Equity and Subordinated Debt Investments Tax Credit
- Worker Retraining Tax Credit
- Waste Motor Oil Burning Equipment Credit
- Home Accessibility Features for the Disabled Tax Credit
- Credit for Employers of Disabled Individuals (carry over only)
- Riparian Waterway Buffer Credit
- Preservation of Land Credit
- Political Contributions Credit
- Coalfield Employment Enhancement Tax Credit

Line 20 - Income Tax You Owe

If Line 17 is larger than Line 19, enter the difference and skip to Line 22.

Line 21 - Overpayment Amount

If Line 19 is larger than Line 17, enter the difference.

Line 22 - Addition To Tax, Penalty And Interest

If you owe penalty and/or interest in addition to your tax, you can either calculate it using Schedule NPY, Part IV, or leave Line 22 blank.

If you complete Schedule NPY, enter on Line 22 the amount from Schedule NPY, Part IV, Line 4.



If you leave Line 22 blank, the department will compute the addition to tax, penalty and interest for you and then send you a bill. If your income varied during the year, however, you may be entitled to a lower addition to tax than what the department would automatically compute. In such cases, you should complete Form 760C to show when the income was received and what the addition to tax should be.

Attach Form 760C or Form 760F (for farmers, fishermen or merchant seamen) if you computed the addition to tax and/or if you are claiming one of the exceptions that voids the addition to tax.

Line 23 - Credit To Estimated Tax

Enter the amount of net overpayment from Line 21 to be credited to 2005 estimated tax in the respective columns. Designate overpayment credit to Column A, spouse, if using Filing Status

2 or 4 or Column B, you (as you mutually agree). NOTE: If you are filing a joint or combined return with a deceased spouse AND you are entitled to claim the overpayment, enter the overpayment in your column. The total amount of overpayment on Line 23 may not exceed your overpayment (Line 21) minus any addition to tax, penalty and interest (Line 22).

Line 24 - Contributions And Consumer's Use Tax

Enter the amount from Schedule NPY, Part V, Line 7.

Line 26 - Amount You Owe

If You Owe Tax on Line 20, add Line 20 and Line 25.

—OR—

If Line 21 is an OVERPAYMENT and Line 25 is LARGER THAN Line 21, subtract Line 21 from Line 25.

This is the amount you owe. The amount you owe must be paid in full at the time of filing your return.

Payment Options

Check

Make your check payable to the Treasurer or Director of Finance of the city or county in which you reside. See the inside back cover for a listing of localities. Make sure your social security number is on your check and make a notation that it is your 2004 Virginia income tax payment. **Staple your check to the return**

Credit Card

Call **1-800-272-9829** or visit **www.officialpayments.com** to pay by credit card. If you choose this option, check the box on Line 26 indicating this type of payment.

The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge.

If you have already filed your return with your Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the inside back cover.

Line 27 - Amount To Be Refunded To You

If Line 21 is larger than Line 25, subtract Line 25 from Line 21 and enter the amount to be refunded.

Sign Your Return

The signature block on Form 760PY is on the bottom of page 2. You have not filed a complete or legal return unless you sign it. A joint or combined return must be signed by both you and your spouse.

If the primary taxpayer and/or spouse died during the tax year, check the appropriate box.

If you would like to give the Department of Taxation authorization to discuss your return information with your preparer, check the box following the declaration line.

Telephone Numbers

The telephone number blocks on Form 760PY are to the right of the signature lines on the back of the form. Phone numbers are requested so we can call you if we have a question about your return.

Tax Preparer Information

If you paid someone to prepare your return, the preparer should provide contact information in the spaces provided.

FORM 760PY — PAGE 2

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS

Your return will not be accepted as complete unless this schedule is completed. The purpose of the Schedule of Income and Adjustments is to allocate the items that constitute federal adjusted gross income between Virginia and another state. Column 1, Lines 28 through 32, is an abridged version of federal Form 1040, 1040A or 1040EZ. Use Lines 28(a) through 28(c) to report all income. Use Line 30 to report all moving expenses included as adjustments to total income on the federal return. Use Line 31 to report all other adjustments to total income on the federal return. **The sum of Line 32, Columns A1 and B1 must equal the federal adjusted gross income on your federal Form 1040, 1040A or 1040EZ.** Base the allocation on where you were a resident when you received the income or paid the expense. NOTE: If claiming Filing Status 4, complete both the "A" and "B" sections of the schedule. For all other filing statuses, complete only the "B" section. References to Column 1, 2 or 3 mean Column A1, A2 or A3 (or B1, B2 or B3), as appropriate.

Line 28 - Income

- (a) Enter in Column 1 the total amount of wages as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of wages attributable to your period of residence in Virginia. Enter the balance in Column 3.
- (b) Enter in Column 1, the total amount of interest and dividends as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of interest and dividends attributable to your period of residence in Virginia. Enter the balance in Column 3.
- (c) Enter in Column 1, the net amount of other income as shown on federal Form 1040 or 1040A. This includes, but is not limited to, refunds of state and local income taxes, alimony received, business income, taxable pensions and capital or other gains and losses. In Column 2, enter the portion of other income attributable to your period of residence in Virginia. Enter the balance in Column 3.

Line 29 - Gross Income

Add Lines 28(a), 28(b) and 28(c) and enter the total here.

Line 30 - Adjustments To Income: Moving Expenses

Enter in Column 1, the total moving expenses claimed as an adjustment to income on federal Form 1040. If you moved to Virginia, claim the moving expenses in Column A2 and/or B2 as an expense to Virginia income. If you moved outside of Virginia, claim the moving expenses in Column A3 and/or B3. Moving expenses are considered an expense to the income from the state to which you move.

Line 31 Other Adjustments To Income

Enter in Column 1, all adjustments to income as shown on federal Form 1040 or 1040A other than the moving expenses included on Line 30. This includes, but is not limited to, reimbursed employee business expenses, payments to an IRA and alimony paid. In Column 2, enter the portion of these

adjustments that is attributable to your period of residence in Virginia. Enter in Column 3 the balance of these adjustments.

Line 32 - Adjusted Gross Income

Subtract the total of Line 30 and Line 31 from Line 29 and enter the balance here. The total of Column 1 must equal your federal adjusted gross income on your federal return. If using Filing Status 4, the total of Columns A1 and B1 must equal your federal adjusted gross income on federal Form 1040, 1040A or 1040EZ.

Enter the totals of Columns A1 and B1 on Line 6, Form 760PY (front). If the Schedule of Income and Adjustments is properly completed, the sum of Columns 2 and 3 will equal your federal adjusted gross income as shown in Column 1.

Enter the total of Line 32(b), Column 3, on Line 40. If you are using Filing Status 4, enter the amounts from both Columns A3 and B3 in the respective Columns on Line 40.

Line 32(a) Net Fixed Date Conformity Modifications

Complete Form 760PY, Lines 33 and 37, enter the net amount on Line 32(a), Column 1. In Column 2, enter the portion attributable to your period of residence in Virginia. Enter the balance in Column 3.

Line 32(b) Fixed Date Conformity FAGI

Combine Line 32 and Line 32(a) and enter the result. Enter the total of Line 32(b), Column 3, on Line 40.

Note: If you are claiming the standard deduction on your return, the total of Line 32(b), Columns A2 and B2, must be entered on Line 46(b), Part IV.

Fixed Date Conformity Update

BONUS DEPRECIATION If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in either 2001, 2002, 2003 or 2004, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in either 2001, 2002, 2003 or 2004. If the total 2004 Virginia depreciation is **less** than 2004 federal depreciation, then the difference must be recognized as an addition on the Fixed Date Conformity Work Sheet. If the total 2004 Virginia depreciation is **more** than 2004 federal depreciation, then the difference must be recognized as a subtraction on the Fixed Date Conformity Work Sheet. For more information see Virginia Tax Bulletin 02-3 at www.tax.virginia.gov or call Customer Services at 804-367-8031.

If an asset was disposed of in 2004 and such asset received the special 30% or 50% bonus depreciation deduction for federal purposes in either 2001, 2002, 2003 or 2004, and a gain or loss was recognized for federal purposes, then the gain or loss must be recomputed as if such asset did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in either 2001, 2002, 2003 or 2004. The appropriate adjustment should be combined with all other adjustments made for the bonus depreciation and reflected in either Bonus Depreciation Additions or Bonus Depreciation Subtractions.

Check our web site, www.tax.virginia.gov, for other Fixed Date Conformity adjustments that may have passed after these instructions were printed.

PART II - TO FEDERAL ADJUSTED GROSS INCOME

Line 33 - Special Fixed Date Conformity

Check the box on the top left of page 1 of Form 760PY if your return has an addition or subtraction due to Fixed Date Conformity.

A. Bonus Depreciation - For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation.

B. Other Changes Not Listed Above - Add any other amounts not covered above that should be adjusted for because of Virginia's conformity to the Internal Revenue Code as of December 31, 2003. Check our web site, www.tax.virginia.gov, for other Fixed Date Conformity adjustments that may have passed after these instructions were printed.

C. Total Of Lines A and B

Enter the total of lines A and B here and on 760PY, Line 33.

Mutual Funds

If you received federally tax exempt interest dividends from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire dividend income earned while you were a Virginia resident must be entered as an addition unless you attach a statement provided by the fund that:

- details the amount of dividends you earned while a Virginia resident; and
- summarizes the prorations between exempt and taxable dividends (monthly breakdown is preferred).

A typical situation would involve a mutual fund that invests in bonds of several states, including Virginia. The interest on the bonds issued by the other state is taxable for Virginia purposes even though exempt for federal purposes. Unless the taxpayer is able to substantiate the amount attributable to the Virginia bonds, the total amount of dividends exempt from federal taxation will be an addition on the Virginia return.

If you attach the information specified above, enter the exempt portion of income on Line 34 or Line 35, as appropriate.

Line 34 Interest On Obligations Of Other States

Enter the interest earned while a Virginia resident that was not included in federal adjusted gross income, less related expenses to the extent not deducted in determining federal taxable income, on obligations of any state other than Virginia, or of a political subdivision of any such state unless created by compact or agreement to which this state is a party.

Line 35 - Other Additions

A. Interest On Federally Tax-Exempt US Obligations

Enter the interest or dividends earned while a Virginia resident, less related expenses to the extent not deducted in determining federal taxable income, on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income tax but not from state tax.

B. Transitional Modifications

Enter the amount necessary to prevent the deduction of any item properly deductible in determining a tax under prior Virginia state law.

C. Accumulation Distribution Income

Enter the taxable income used to compute the partial tax on an accumulation distribution as reported on federal Form 4970.

D. Lump-Sum Distribution Income

If you received a lump-sum distribution from a qualified retirement plan while you were a Virginia resident and elected to use the ten-year averaging method using federal Form 4972, complete the work sheet below to determine what portion, if any, must be included as an addition on the Virginia return.

1. Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain)
2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion
3. Subtract Line 2 from Line 1.
Include this amount on Form 760PY, Line 35

E. Other

Attach an explanation for other additions.

PART III - SUBTRACTIONS TO FEDERAL ADJUSTED GROSS INCOME

Mutual Funds

If you received income from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire income earned while you were a Virginia resident must be considered taxable by Virginia unless you attach a statement provided by the fund that:

- details the amount of income you earned; and
- summarizes the prorations between exempt and taxable income (monthly breakdown is preferred).

If you attach the information specified above, enter the exempt portion of income on Line 41 or Line 44, as appropriate.

Line 37 - Fixed Date Conformity

Check the box on the top left of page 1 of Form 760PY if your return has an addition or subtraction due to Fixed Date Conformity.

A. Bonus Depreciation. For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be subtracted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation.

B. Other Changes Not Listed Above.

Subtract any other amounts not covered above that should be adjusted for because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2003. Also, please attach a schedule and explanation of such subtraction. Check our web site, www.tax.virginia.gov, for other Fixed Date Conformity adjustments that may have passed after these instructions were printed.

C. Total Of Lines A And B

Enter the total of Lines A and B here and on 760PY, Line 37.

Line 38 - Age Deduction

Taxpayers born on or before January 1, 1942, may be eligible to claim the Age Deduction. Eligible taxpayers must calculate the deduction by completing Schedule NPY, Part I. After completing Part I, enter on Line 38 the deduction amount from Schedule NPY, Part I, Line 4. See instructions starting on page 21.

Line 39 - State Tax Refund Or Overpayment Credit Reported As Income On Your Federal Return

Enter the amount of any state income tax refund or overpayment credit reported as income on your federal income tax return and received while a resident of Virginia (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

State, local or foreign income taxes withheld from your salary, estimated tax payments or payments made on tax for a prior year to such taxing authority may be deducted on your federal return for the year withheld or paid. The federal deduction is for the amount paid rather than the tax liability, so a refund or credit is generally treated as taxable income (a recovery of an excessive deduction) on the federal return. Since Virginia does not allow the state and local income tax deduction, a federally taxable refund or overpayment credit is to be subtracted from federal adjusted gross income on the Virginia return.

Line 41 - Income From U.S. Obligations

Enter the amount of income received while a resident of Virginia (interest, dividends and gain) derived from obligations or the sale or exchange of obligations of the United States and on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in federal adjusted gross income but exempt from state income taxes under the laws of the United States. This includes, but is not limited to, stocks, bonds, treasury bills and treasury notes. It does not include interest on refunds of federal taxes, equipment purchase contracts or normal business transactions. A partial list of taxable and exempt income follows.

This list is based on the Department's analysis of federal and state law as applicable to selected organizations. For organizations not listed below, additional information must be attached showing that the income is exempt from Virginia individual income tax.

Issuing Organization	VA Tax Status
Export-Import Bank of the United States (Export-Import Bank of Washington)	Exempt
Farm Credit Bank	Exempt
Federal Deposit Insurance Corporation	Exempt
Federal Home Loan Bank	Exempt
Federal Intermediate Credit Bank	Exempt
Federal Land Bank	Exempt
Federal Reserve Stock	Exempt
Governments of Guam, Puerto Rico and Virgin Islands	Exempt
Resolution Trust Corporation	Exempt
Student Loan Marketing Assoc. (Sallie Mae)	Exempt
Tennessee Valley Authority	Exempt
US Postal Service	Exempt
US Treasury bills, notes, bonds & savings bonds (such as Series E, EE, H, HH, etc.)	Exempt
Fed. Home Loan Mortgage Corp. (Freddie Mac)	Taxable
Fed. National Mortgage Assoc. (Fannie Mae)	Taxable
Government National Mortgage Association (Ginnie Mae)	Taxable
Inter-American Development Bank	Taxable
International Bank for Reconstruction and Development	Taxable

Line 42 - Title II Social Security And Tier 1 Railroad Retirement Act Benefits

Enter the amount of Title II Social Security Act benefits and equivalent Tier 1 Railroad Retirement Act benefits included in adjusted gross income on your federal income tax return due to Section 86 of the Internal Revenue Code and received while a resident of Virginia. This is the amount reported as taxable social security benefits on your federal return.

Line 43 - Disability Income

Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return for **permanent and total disability**. On joint returns, each spouse can qualify for the deduction. Individuals can subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22(c)(2)(b)(iii).

NOTE: Eligible taxpayers may claim **EITHER** this disability income subtraction **OR** the age deduction on Line 38. If you are married filing a joint return, each spouse may claim, if eligible, either an age deduction or disability subtraction. Use the one that benefits you the most.

Line 44 - Other Subtractions

Enter the code and subtraction amount on Lines 44a - 44c.

If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions on Line 44a you are claiming and attach to your return a list showing each of the subtractions along with its subtraction code and amount.

CODE

20 Income From Virginia Obligations

Enter the amount of income from obligations or sales and exchanges of obligations of this state or any political subdivision or instrumentality of this state to the extent included in federal adjusted gross income and received while a resident of Virginia.

21 Federal Work Opportunity Tax Credit Wages

Enter the amount of wages or salaries eligible for the federal work opportunity tax credit not deducted for federal income tax purposes and received while a resident of Virginia.

22 Tier 2 And Other Railroad Retirement And Railroad Unemployment Benefits

Enter the amount of Tier 2 vested dual benefit and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in adjusted gross income and reported on your federal return as a taxable pension or annuity and received while a resident of Virginia.

If any part of your Tier 1 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully taxable pension on your federal income tax return, subtract the amount received while a resident of Virginia on this line. Do not include any amount of Tier 1 Railroad Retirement Board retirement benefits that were included in your gross income as the taxable portion of your social security and railroad retirement benefits on your federal return because that portion should be subtracted on Line 41.

This subtraction does not apply to supplemental annuities received by retired employees of railroads under a company pension plan set up by a particular railroad, whether the plan was contributory or noncontributory.

23 Charitable Mileage

An individual who claims a charitable mileage deduction on the federal return (Schedule A) may claim the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on the federal Schedule A to the extent that the charitable mileage was applicable while a resident of Virginia. If actual mileage expenses are used and are less than 18 cents per mile, the Virginia additional deduction is the difference between the actual expenses allowed on federal Schedule A and 18 cents per mile. Attach a schedule of computation.

24 Virginia Lottery Prizes

Enter the amount of each prize less than \$600 awarded to you by the Virginia Lottery Department to the extent included in federal adjusted gross income and received while a resident of Virginia.

CODE

25 Foster Care

Foster parents may claim a subtraction of \$1,000, prorated using the ratio schedule on page 30, based on their period of residence in Virginia, for each child residing in their home under permanent foster care as defined in Title 63.1 of the Code of Virginia, provided they claim the foster child as a dependent on their federal and Virginia income tax returns. Under Internal Revenue Service Ruling 77-280, a foster child may not be claimed as a dependent if the foster parent receives any public or private financial support for the care of the child.

28 Virginia National Guard Income

Enter, to the extent included in federal adjusted gross income, the wages or salaries received for active and inactive service in the rank of O3 and below in the Virginia National Guard not to exceed the amount of income derived from up to 39 days of such service or \$3,000, whichever amount is less. This subtraction does not apply to members of: 1) the active or reserve components of the Army, Navy, Air Force or Marines; or 2) the National Guard of other states or the District of Columbia.

29 Operation Joint Endeavor Combat Pay

Enter the amount of combat pay for service in support of Operation Joint Endeavor included in federal adjusted gross income and received while a resident of Virginia.

30 Military Pay And Allowances Attributable To Active Duty Service In A Combat Zone Or A Qualified Hazardous Duty Area

To the extent included in federal adjusted gross income and not otherwise subtracted, deducted or exempted, enter any military pay and allowances earned while a resident of Virginia serving by order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to §112 of the Internal Revenue Code.

31 Retirement Plan Income Previously Taxed by Another State

Enter the amount of retirement income, received during the taxable year while a resident of Virginia, on which the contributions were taxed in another state but were deductible from the federal adjusted gross income during the same period. The total amount of this Virginia subtraction cannot exceed the amount of contributions previously taxed by another state. This subtraction applies to retirement income from qualified pension, profit sharing, or stock bonus plans as described by Internal Revenue Code (IRC) Section 401, individual retirement accounts or annuities established under IRC Section 408, deferred compensation plans as defined by IRC Section 457, or any federal government retirement program as long as you paid tax to another state on contributions to the plan.

32 Bone Marrow Donor Screening Fee

Enter the amount of the fee paid, while a resident of Virginia, for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee and did not claim a deduction for the payment of the fee on your federal income tax return.

CODE

33 Virginia College Savings Plan Payment

If you are under age 70, enter the lesser of \$2,000 or the amount paid during the taxable year for each prepaid tuition contract or a savings trust account entered into with The Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$2,000 per contract or account during the year, you may carry forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older, you may subtract the entire amount paid during the year.

34 Virginia College Savings Plan Income Distribution Or Refund

Enter the amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.

35 Continuing Teacher Education Tuition

An individual employed as a licensed primary or secondary school teacher while a Virginia resident may enter a subtraction on the Virginia income tax return for an amount equal to twenty percent of the tuition costs incurred to attend continuing teacher education courses that are required as condition of employment; however, this subtraction is available only if (1) the individual was not reimbursed for these tuition costs and (2) the individual has not claimed a deduction for these tuition costs on the federal income tax return.

36 Long-Term Health Care Insurance

Enter the amount paid while a Virginia resident for premiums for long term health care insurance, provided that you did not claim a deduction for federal income tax purposes.

37 Unemployment Benefits

Enter any taxable unemployment compensation benefits received while a Virginia resident reported as income on your federal income tax return (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

38 Military Basic Pay

Each spouse who qualifies as military service personnel on extended active duty for periods in excess of 90 days, may be eligible to subtract all or a portion of their military basic pay received during those periods. If the active duty pay received was less than \$15,000, you may subtract the entire amount. If the active duty pay received while a Virginia resident was greater than \$15,000 the subtraction must be reduced dollar-for-dollar by the amount which the pay exceeds \$15,000. No subtraction is allowed for active duty pay of \$30,000 or more.

39 Federal And State Employee Low-Income Pay

Any individual who qualifies as a federal or state employee earning \$15,000 or less in annual salary from a state or federal job can subtract up to \$15,000 of the salary from that job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.

CODE**40 Income Received By Holocaust Victims**

To the extent included in FAGI, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of Nazi persecution, individual being forced into labor against their will, transactions with or actions of the Nazi regime, treatment of refugees fleeing Nazi persecution, or holding of such assets by entities or persons in the Swiss Confederation.

41 Tobacco Settlement Fund Income

If you received income while a Virginia resident from the tobacco "Master Settlement Agreement" you may be eligible to claim a subtraction for the amount received, provided it has not been deducted for federal tax purposes. The income must have been received by (i) tobacco farmers; (ii) persons holding a tobacco marketing quota, or tobacco farm acreage allotment; or (iii) persons with the right to grow tobacco pursuant to a quota or allotment as a result of (a) the tobacco Master Settlement Agreement, (b) the National Tobacco Grower Settlement Trust, and (c) the Tobacco Loss Assistance Program.

42 Gain On The Sale Of Land For Open-Space Use

Provides a subtraction for any gain received, while a Virginia resident, on the sale of land or easement to an organization which dedicates the land for open-space use.

43 Virginia Public School Construction Grants Program And Fund

Enter the amount of total contributions while a Virginia resident to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.

44 Medal of Honor Recipients

Enter the amount of military retirement income you received as an individual awarded the Medal of Honor.

45 Avian Influenza

Enter the amount of any indemnification payments received by qualified contract poultry growers and table egg producers as a result of the depopulation of poultry flocks because of avian influenza in 2002. Indemnification payments made to owners of poultry who contract with poultry growers do not qualify for this subtraction.

46 Military Death Gratuity Payments

Enter the amount of military death gratuity payments made after September 11, 2001 to survivors of military personnel killed in the line of duty. This subtraction must be reduced by the amount that is allowed as an exclusion from federal gross income on the survivor's federal income tax return.

47 Peanut Quota Buyout

Allows a subtraction from taxable income for individuals and corporations who receive payments in accordance with the Peanut Quota Buyout Program of the Farm Security and Rural Investment Act of 2002. If the taxpayer chose to accept payment in installments, the gain from the 2004 installment may be subtracted. However, if the taxpayer previously opted to receive a single payment, 20% of the gain recognized in the year that the payment was received may be subtracted for this year and for each succeeding taxable year until 100% has been subtracted.

CODE**99 Other**

Attach a schedule of explanation for other subtractions.

PART IV - STANDARD DEDUCTION

If you did not claim itemized deductions on your federal income tax return, you must claim the standard deduction on your Virginia income tax return. Your allowable standard deduction on Form 760PY will be prorated based on the portion of your federal adjusted gross income that was received while a resident of Virginia.

Line 46 - Standard Deduction

- 46(a) Enter the federal adjusted gross income (Total of Line 32(b), Columns A1 and B1 from Part I).
- 46(b) Enter the income attributable to your period of Virginia residence (Total of Line 32(b), Columns A2 and B2 from Part I).
- 46(c) Divide the amount on Line 46(b) by the amount on Line 46(a) and report as a percentage, not to exceed 100%. Example: 0.3163 becomes 31.6%.
- 46(d) If using Filing Status 1, enter \$3,000. If using Filing Status 2 or 4, enter \$5,000. If using Filing Status 3, enter \$2,500.
- 46(e) Multiply Line 46(c) by Line 46(d). Enter here and on Line 11(a), Form 760PY, page 1.

When using Filing Status 4, the standard deduction may be allocated between each spouse as you mutually agree. As a general rule, you can lower your combined tax by assigning deductions (Lines 11 and 13) and dependents (Line 12) to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible.

Exception: Dependent's Limited Standard Deduction

If you could be claimed as a dependent on the federal income tax return of another taxpayer, your allowable standard deduction may not exceed the amount of your earned income. This rule applies to dependents of all ages, including children under age 19 and full-time students under 24 years old who are eligible to be claimed as a dependent on their parent's return.

Remember to check the box (on Line 5) on the front of Form 760PY if you can be claimed as a dependent on another's return. Your maximum standard deduction for Line 46(d) is the *lesser* of EARNED INCOME; or

1. \$3,000 if you are single (Filing Status 1)
2. \$5,000 if you are married and file a joint or combined return (Filing Status 2 or 4)
3. \$2,500 if you are filing a separate return from your spouse (Filing Status 3).

EXAMPLE: (Standard Deduction Limited):

A person (claimed as a dependent on another's return) moved to Virginia on June 25, 2004. Before moving to Virginia he had unearned income of \$5,000 in another state. While in Virginia he has interest income from a bank account (unearned income) of \$4,200 and income from a summer job of \$1,200 (earned income).

This person's limited standard deduction to be entered on Line 46(e) is \$622.80 which should be rounded to \$623.00.

The limited standard deduction is computed by multiplying the maximum limited standard deduction on Line 46(d), which is \$1,200 of earned income, by the percentage on Line 46(c), which would be 51.9%. Line 46(d) is \$1,200 because the \$1,200 of earned income is less than the \$3,000 standard deduction for a single taxpayer.

NOTE: The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

PART V - ITEMIZED DEDUCTION

Line 47 - Virginia Itemized Deductions

If you claimed itemized deductions on your federal income tax return, you must claim itemized deductions on your Virginia income tax return. Your allowable itemized deductions on Form 760PY are expenses claimed on Schedule A for which payment was made while you were a Virginia resident. State and local income tax claimed as an itemized deduction on your federal return is not allowed as a Virginia deduction. If you have an addition or subtraction due to Fixed Date Conformity, you must complete the FDC Work Sheet to compute your Virginia itemized deductions.

47(a) Total Federal Itemized Deductions Paid While A Resident Of Virginia

Enter the total itemized deductions claimed on federal Schedule A (or the FDC Work Sheet if you have an addition or subtraction due to Fixed Date Conformity) paid while a resident of Virginia.

47(b) State And Local Income Tax

Enter the amount of state and local income tax allowed on your federal Schedule A that was paid while you were a resident of Virginia. Before making an entry on this Line, check to see if your total itemized deductions were limited on your federal return. If your federal adjusted gross income is more than **\$142,700, or \$71,350** if married and filing a separate federal return, your deduction may be limited. The amount of state and local income tax reported on Schedule A must be reduced proportionately to reflect any reduction in total itemized deductions. Complete the ITEMIZED DEDUCTIONS WORK SHEET if you are subject to the limitation. **If you did not claim any state and local income tax on federal Schedule A, enter "0.00" on this line; you do not need to complete the work sheet.**

47(c) Virginia Itemized Deductions

Subtract Line 47(b) from Line 47(a). Enter here and on Line 11(b) on the front of your return. **The copy of your federal income tax return attached to Form 760PY must include the Schedule A.**

**FDC Work Sheet
Fixed Date Conformity Modification To
Itemized Deductions**

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Work Sheet. The exceptions are Gifts to Charity (Sch. A, Line 18) and Casualty and Theft Loss (Sch. A, Line 19). These amounts should be recomputed by substituting the amount on Line 5 for the FAGI you used to compute your federal limitations.

Computation Of Fixed Date Conformity FAGI

1. Federal Adjusted Gross Income (FAGI) from federal return
2. Fixed date conformity additions to FAGI
3. Subtotal. Add Line 1 and Line 2
4. Fixed date conformity subtractions from FAGI
5. Fixed date conformity FAGI. Subtract Line 4 from Line 3

**Modifications To Itemized Deduction Due To
Fixed Date Conformity**

All references are to the same line and amount claimed on the federal Schedule A unless otherwise specified.

6. Medical and dental expenses claimed on federal Schedule A, Line 1
7. Enter amount from Line 5 above
8. Multiply Line 7 above by 7.5% (.075)
9. Subtract Line 8 from Line 6. If Line 8 is more than Line 6, enter -0-
10. Enter the amount from federal Schedule A, Line 9
11. Enter the amount from federal Schedule A, Line 14
12. Enter the amount from federal Schedule A, Line 18
13. Enter the amount from federal Schedule A, Line 19
14. Unreimbursed employee expenses from federal Schedule A, Line 20
15. Tax preparation fees from federal Schedule A, Line 21
16. Other expenses claimed on federal Schedule A, Line 22
17. Add Lines 14 through 16
18. Enter amount from Line 5 above
19. Multiply Line 18 above by 2% (.02)
20. If Line 19 is more than Line 17, enter '0'. Otherwise subtract Line 19 from Line 17.
21. Enter the amount from federal Schedule A, Line 27
22. Is Line 5 above over \$142,700 (\$71,350 if married filing separately)?
NO - Your deduction is not limited. Add Lines 9, 10, 11, 12, 13, 20 and 21. Enter here.
Enter the amount of deductions attributable to your period of residence in Virginia on Form 760PY, Line 47(a)
YES - Your deduction may be limited. Complete the Virginia Itemized Deduction Work Sheet.

**Itemized Deduction Work Sheet
State And Local Income Tax Modification
For Federal Adjusted Gross Incomes Over
\$142,700 (\$71,350 If Filing Separately)**

Part I - Total Federal Itemized Deductions

1. Federal Sch. A, total Lines 4, 9, 14, 18, 19, 26 & 27 or Line 22 of the FDC Work Sheet on page 20
2. Add the amounts on Schedule A, Lines 4 (or FDC Work Sheet Line 9), 13 and 19, plus any gambling losses included on Line 27
3. Subtract Line 2 from Line 1. If the result is zero, stop here and go to the instructions for Line 47(a)
4. Multiply Line 3 above by 80% (.80)
5. Enter the total from Form 760PY, Line 6, or the FDC Work Sheet, Line 5
6. Enter \$142,700 (\$71,350) if married filing a separate federal return)
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here and go to the instructions for Line 47(a)
8. Multiply Line 7 above by 3% (.03)
9. Enter the smaller of Line 4 or Line 8
10. Total itemized deductions. Subtract Line 9 from Line 1; enter result here then continue to Part II ..

Part II - State And Local Income Tax Modification

11. Enter the amount from Line 9 above
12. Enter the amount from Line 3 above
13. Divide Line 11 by Line 12. Enter the result to 3 decimal places (e.g., .053)

	Column 1 Total Sch. A	Column 2 While VA Resident
14 a. Total taxes	_____	_____
b. Non-investment interest	_____	_____
c. Charitable contributions	_____	_____
d. Job expenses and most other misc. expenses.	_____	_____
e. Other misc.	_____	_____
f. Subtotal (add Lines 14a through 14e)	_____	_____
15. Reduced Amount: Multiply Line 14f by Line 13	_____	_____
16 a. Medical and dental expenses	_____	_____
b. Investment interest	_____	_____
c. Casualty and theft losses	_____	_____
d. Subtotal (add Lines 16a, b and c)	_____	_____
17. Federal itemized deductions. Subtract Line 15 from the total of Lines 14f and 16d. (The amount in Column 1 may be slightly larger or smaller than your total itemized deductions on Schedule A due to rounding on Line 13)	_____	_____
18. Modified Itemized Deductions Paid While A Virginia Resident: Enter amount from Line 17, Column 2, here and on Form 760PY, Line 47(a)	_____	_____
19. Itemized Deduction Modification State & Local Taxes Claimed On Schedule A:		
a. State and local income taxes included on Line 14a, Column 2	_____	_____
b. Multiply Line 19a by Line 13.	_____	_____
c. Subtract Line 19b from Line 19a. Enter here and on Form 760PY, Line 47(b).	_____	_____

LINE INSTRUCTIONS FOR SCHEDULE NPY

PART I - AGE DEDUCTION

Are you eligible to claim an age deduction?

For 2004, taxpayers born on or before January 1, 1942, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim either of the following:

- **Disability Subtraction (Form 760PY, Line 43)**

If you qualify to claim an age deduction, you may not also claim a disability subtraction. For married taxpayers, each spouse, if eligible, may claim either an age deduction or a disability subtraction.

You should claim the deduction or subtraction that gives you the greatest tax benefit.

- **Credit for Low Income Individuals**

You may not claim both an age deduction and a Credit for Low Income Individuals on the same tax return. In addition, for married taxpayers filing separate returns, if one spouse claimed a Credit for Low Income Individuals, then neither spouse can claim an age deduction.

If you are not claiming a disability subtraction and you, or your spouse if you are married, are not claiming a credit for low income and your birth date is on or before January 1, 1942, please read the instructions below to determine if you qualify for an age deduction and the amount of the age deduction you may claim for 2004.

Line 1 - Enter Birth Date

- For Filing Status 1, enter your birth date in Column B.
- For Filing Status 2 and 4, enter your birth date in Column B and your spouse's birth date in Column A. Both birth dates are required even if only one qualifies for an age deduction.

Line 2 - Age Deduction

- **Taxpayers Under Age 65**

If you were **born on or between January 2, 1940, and January 1, 1942**, you may claim an age deduction of \$6,000 for 2004.

For married taxpayers, each spouse's age deduction is based on that spouse's birth date. The age deduction for filers under age 65 will be phased out by taxable year 2006.

Taxpayers born after January 1, 1942, will not be eligible to claim an age deduction until the tax year in which age 65 is obtained.

- **Taxpayers Age 65 and Older**

If you, or your spouse if you are married, were **born on or before January 1, 1940**, you may qualify to claim an age deduction of up to \$12,000 each for 2004.

The age deduction you may claim will depend upon your birth date, filing status, and income.

If your birth date is:

- **On or before January 1, 1939**

Your age deduction is not income based. You may claim an age deduction of \$12,000. If you are married, each spouse born on or before January 1, 1939, may claim a

\$12,000 age deduction. For a spouse born after January 1, 1939, the age deduction for that spouse is based on the criteria below.

- **On or between January 2, 1939, and January 1, 1940**

Your age deduction is based on your income. A taxpayer's income, for purposes of determining an **income based age deduction**, is the taxpayer's *adjusted federal adjusted gross income* or "AFAGI".

A taxpayer's AFAGI is the taxpayer's federal adjusted gross income, modified for any fixed date conformity adjustments, minus Social Security and Tier 1 Railroad benefits.

- For Filing Status 1, Single taxpayer, the maximum allowable age deduction of \$12,000 is reduced \$1 for every \$1 the taxpayer's AFAGI exceeds \$50,000.
- For All Married Taxpayers, whether filing jointly or separately, the maximum allowable age deduction of \$12,000 each is reduced \$1 for every \$1 the married taxpayers' joint AFAGI exceeds \$75,000.

To compute your income based age deduction, use the Age 65 and Older Income based Age Deduction Work Sheet on the next page.

Also, be sure to enter the following at the top of the section:

- If completing the Age 65 and Older Age Income based Deduction Work Sheet on the next page, enter the Adjusted Federal Gross Income (AFAGI) from Line 8 of the work sheet.
- If Filing Status 3 is selected, enter your spouse's birth date.

Notice to ALL Married Taxpayers

A married taxpayer's **income based age deduction** is **always** determined using the married taxpayers' **joint AFAGI**. Regardless of whether you are filing jointly or separately, if you are married, your income based age deduction is determined using both your and your spouse's income.

In addition, if both spouses are claiming an **income based age deduction**, regardless of whether filing jointly or separately, the married taxpayers must compute a joint age deduction first and then the joint age deduction is allocated to each taxpayer.

Line 3 - Enter Ratio

Enter the ratio amount from the Ratio Schedule on page 30 for the date you moved into or out of Virginia.

Line 4 - Qualifying Age Deduction

Multiply Line 2 by Line 3 and enter the amount. Also enter this amount of the Form 760PY.

- Filing Status 1 or 3 - Transfer amount from Line 4, Col. B, to Line 38, Col. B, Form 760PY.
- Filing Status 2 - Transfer the total of Line 4, Col. A & B to Line 38, Col. B, Form 760PY.
- Filing Status 4 - Transfer amounts from Line 4 to Line 38, Col. A & B, Form 760PY.

AGE 65 AND OLDER INCOME BASED AGE DEDUCTION WORK SHEET

FOR 2004: Only taxpayers born on or between January 2, 1939, and January 1, 1940, may claim an income based age deduction for 2004. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.

<p>1. Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1940, who are claiming an income based age deduction for Age 65 and Older.</p> <p>A. Filing Status 1, Single: Enter 1</p> <p>B. All Married Taxpayers: • If one spouse is eligible to claim an income based age deduction: Enter 1 • If both spouses are eligible to claim an income based age deduction, and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2</p>	
<p>2. Enter your Federal Adjusted Gross Income (FAGI).</p> <p>A. Filing Status 1, Single: Enter your FAGI from your federal return</p> <p>B. All Married Taxpayers: Enter the combined FAGI for you and your spouse from your federal return(s)</p>	
<p>3. Enter your fixed date conformity (FDC) addition, if applicable</p> <p>A. Filing Status 1, Single: Enter your FDC addition</p> <p>B. All Married Taxpayers: Enter the combined FDC addition for you and your spouse</p>	
<p>4. Add Line 2 and Line 3 and enter the total</p>	
<p>5. Enter your fixed date conformity (FDC) subtractions, if applicable</p> <p>A. Filing Status 1, Single: Enter your FDC subtraction</p> <p>B. All Married Taxpayers: Enter the combined FDC subtraction for you and your spouse</p>	
<p>6. Subtract Line 5 from Line 4 and enter the difference.</p>	
<p>7. Enter your Social Security and Tier 1 Railroad Benefits</p> <p>A. Filing Status 1, Single: Enter taxable benefits from your federal return</p> <p>B. All Married Taxpayers: Enter the combined taxable benefits for you and your spouse from your federal return(s)</p>	
<p>8. Subtract Line 7 from Line 6 and enter the difference. This is your AFAGI.</p>	
<p>9. Enter the income limit for your age deduction</p> <p style="text-align: right;">A. Filing Status 1, Single: Enter \$50,000 B. All Married Taxpayers: Enter \$75,000</p>	
<p>10. If Line 8 is less than line 9, your AFAGI is below the threshold.</p> <p>A. Filing Status 1, Single: Enter \$12,000 here and on your return. (Part-Year taxpayer should enter the amount on Form NPY, Line 2 in the appropriate column.)</p> <p>B. All Married Taxpayers: Enter \$12,000 here for each spouse claiming an income based age deduction here and on your return. (Part-Year taxpayer should enter the amount on Form NPY, Line 2 in the appropriate column.)</p>	<p>Spouse</p> <hr/> <p>You</p>
<p>11. If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference</p>	
<p>12. Multiply Line 1 by \$12,000 and enter result</p>	
<p>13. If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION If married and you are computing an income based age deduction for both spouses, neither spouse qualifies for an age deduction.</p>	
<p>14. If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference</p> <p>A. Filing Status 1, Single: This is your age deduction. Enter on your return. (Part-Year taxpayer should enter the amount on Form NPY, Line 2 in the appropriate column.)</p> <p>B. Married Taxpayer and only one spouse claiming an income based age deduction: This is your age deduction. Enter here and on your return. (Part-Year taxpayer should enter the amount on Form NPY, Line 2 in the appropriate column.)</p> <p>C. Married Taxpayers and both spouses claiming an income based age deduction - Go to Line 15</p>	
<p>15. Married Taxpayers and both spouses claiming an income based age deduction:</p> <p style="text-align: center;">DIVIDE LINE 14 BY 2</p> <p>Enter here and on your return. (Part-Year taxpayer should enter the amount on Form NPY, Line 2 in the appropriate column.)</p>	<p>Spouse</p> <hr/> <p>You</p>

PART II - COMPUTATION FOR TAX CREDIT FOR LOW INCOME INDIVIDUALS

The credit is based on total annual family income, **including the income of a spouse who does not live with you, and the income of all dependents claimed on your return and your spouse's return.**

The credit **may NOT be claimed** if you, your spouse, or any dependent claims any of the following:

- Virginia National Guard Subtraction;
- Basic Military subtraction (Subtraction Code 38);
- State and federal employees subtraction for earnings of \$15,000 or less (Subtraction Code 28);
- Exemption for blind taxpayers or taxpayers age 65 and over;
- the Age Deduction; or
- You are claimed as a dependent on another taxpayer's return.

To compute total annual family income you must compute the "Guideline Income" for each family member and add those amounts together.

Guideline Income is defined as federal adjusted gross income modified by the Virginia additions and qualifying Virginia subtractions that apply to full year residents.

After a work sheet below has been filled in for each person on your tax return, complete Schedule NPY, Part II.

If you and your spouse file separate returns, only one spouse may claim the credit.

Income Work Sheet

(photocopy as needed)

*The income, additions and subtractions entered on the work sheet **must** be shown for the entire taxable year.*

1. FAGI from the federal return. \$ _____
2. Interest earned on obligations of other states exempt from federal tax. \$ _____
3. Other additions to FAGI \$ _____
4. Subtotal. Add Lines 1, 2, and 3. \$ _____
5. State income tax refund or overpayment credit reported on your federal return. \$ _____
6. Income (interest, dividends or gains) on U.S. obligations or securities exempt from state income tax, but not from federal tax. \$ _____
7. Social Security or equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return. \$ _____
8. Disability income reported as wages (or payments in lieu of wages) on your federal return. \$ _____
9. Unemployment benefits included in FAGI. \$ _____
10. Long-term health care insurance premiums included in FAGI. \$ _____
11. Other subtractions from FAGI. \$ _____
12. Add Lines 5 through 11. \$ _____
13. Guideline Income. Subtract Line 12 from Line 4. Enter here and on Lines 1-6 (or the attached schedule) of Part II, Schedule NPY for the appropriate person. \$ _____

Lines 1-6 - Family VAGI

If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.

Line 1 - Your Information

Enter your name, social security number and Guideline Income. Filing Statuses 2, 3 and 4 must also complete Line 2.

Line 2 - Your Spouse's Information

Enter your spouse's name, social security number and Guideline Income.

All married taxpayers, regardless of filing jointly or separately, must complete this line.

Line 3 - 6 - Dependent(s) Information

Enter the name, and social security number for each dependent claimed as an exemption on your return and, if any of your dependents had income, enter the Guideline Income for each dependent.

For Filing Status 3 (Married Filing Separately) also enter the name and social security number of your dependents not claimed as an exemption on your return and, if any of the dependents had income, enter the Guideline Income for each dependent.

Line 7 - Enter Total Family Guideline Income

Total the Guideline Income Work Sheet for each family member (each exemption reported on Lines 1-6 and from any additional schedule attached).

Line 8 - Enter Total Number Of Exemptions Listed In Lines 1-6 And On Any Attached Schedule.

Enter the total number of exemptions listed on Line 1 through 6 and on any attached schedule.

Determine Eligibility

Using the number on Line 8 as Eligible Exemptions, compare the dollar amount on Line 7 to the Poverty Guideline below. If the Line 7 amount is greater than the Guideline, you do not qualify for the credit. If the Line 7 amount is less than or equal to the Guideline for the number of exemptions on Line 8, complete Lines 9, 10 and 11, Schedule NPY, Part II.

Poverty Guideline Table

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guideline
1	\$ 9,310	4	\$18,850
2	\$12,490	5	\$22,030
3	\$15,670	6*	\$25,210

*For each additional exemption add \$3,180.

Line 9 - Exemptions

If you are eligible based on the table above, enter the number of personal exemptions **from Form 760PY**.

Line 10 - Multiply

Multiply the number of exemptions reported on Line 9 by \$300.

Line 11 - Credit

Compare the amount of tax on Form 760PY, Line 17 to the amount on Line 10. Enter the lower amount on Line 11. This is your Tax Credit for Low Income Individuals. Also, enter this amount on Form 760PY, Line 18(e).



The credit for low income is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Form 760PY, Line 18(f) or Line 18(g), in addition to the low-income credit, the sum of all nonrefundable credit claimed cannot exceed your tax liability on Form 760PY, Line 17.

Many low income individuals who work and have earned income under \$35,458 may also qualify for the Federal Earned Income Credit when filing their federal tax return! See your Federal instructions or call 1-800-829-3676 to order Pub 596.

PART III - CREDIT FOR TAX PAID TO ANOTHER STATE

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

Line 1 - Qualifying Taxable Income Reported To The Other State

Read the qualifying income section and the specific instructions for residents and nonresidents below to ensure that you enter the correct amount on this line, then enter the taxable income on which the tax in the other state is based.

Qualifying Income

To be qualified, the income on this line must be included as taxable income on both the Virginia return and the other state's return. Enter the total taxable income from all of the following that apply to you to the extent that this income was taxed by the other state:

- Earned or business income derived from sources outside Virginia, which is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia which was included in federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business.
- Corporation income tax paid to another state (one that does not recognize the federal S corporation election), by an individual shareholder of an S corporation. Attach a statement from the S corporation.

In some states, the tax is computed on total taxable income (from all sources) and then reduced by an allocation percentage. In these cases, you must multiply the total taxable income shown on the other state's return by the allocation percentage in order to determine the amount of income to enter on this line.

If you were taxed as a nonresident of another state while a Virginia resident, enter the amount of qualifying taxable income that is derived from sources in the other state on Line 1. The only exception to this rule involves income on which you were taxed as a nonresident of **Arizona, California, District of Columbia or Oregon.**

Shareholders

If you are a Virginia resident who is a shareholder in an S corporation that paid income tax to a state which imposes an income tax on the S corporation and the fiscal year of the S corporation ended while you were a Virginia resident, enter on Part III, Line 1 your share of the income subject to tax, as shown on the corporation income tax return filed with the other state.

Line 4 - Virginia Income Tax

Enter the amount from Form 760PY, Line 16. If you filed a joint return in the other state and you are using Filing Status 4 on your Virginia return, use the total from Columns A and B on Line 16.

Line 5 - Income Percentage

Divide Line 1 by Line 2. Compute the percentage to one decimal place. (For example, .3163 becomes 31.6%). If the result is greater than 100%, enter 100%. If the income from the other state is from Kentucky, Maryland, North Carolina or West Virginia, see "Special computation involving states bordering Virginia" below to determine the amount to enter on Line 5.

Special Computation Involving States Bordering Virginia

You qualify for a special computation of the out-of-state tax credit for income tax paid to a state which borders Virginia if:

1. You are required to file an individual income tax return with Virginia and only one other state.
2. The other state for which you are claiming a credit is one of the following states which borders Virginia: Kentucky, Maryland, North Carolina or West Virginia.
3. Your only income from the border state was earned income on wages and salaries (generally wages and salaries from which you received a Form W-2 or Form 1099, etc.) or business income reported on federal Schedule C.
4. Your Virginia taxable income is equal to or more than the taxable income on the tax return filed with the other state.

If you meet all four qualifications, enter 100% on Line 5 and write "BORDERS VA" in the margin beside the entry.

Line 7 - Credit

Enter the lesser of Line 3 or Line 6.

Line 8 - Total

Add Line 7, Column A and Column B. Also enter of Form 760PY, Line 18(f).

Note: The sum of Schedule NPY, Part II, Line 11 and Schedule NPY, Part III, Line 8 cannot exceed your tax liability. Lower the amount of this line if necessary to ensure sum does not exceed.

Attach a complete copy of the state tax return filed in the state for which you claim the credit. Copies of Forms W-2, W-2G or 1099-R are not sufficient to verify payment of the tax to the other state.

PART IV - ADDITION TO TAX, PENALTY AND INTEREST

Addition To Tax For Underpayment Of Tax

Even if your return results in a refund, you may owe an "addition to tax" for underpaying your withholding or estimated tax. Virginia law requires that you pay your income tax in timely installments throughout the year by having income tax withheld or making payments of estimated tax. If you do not pay at least 90% of your tax in this manner, you may be charged an addition to tax.

There are four (quarterly) installment periods for determining whether you underpaid your tax for the year. If your taxable year is from January 1 through December 31, your quarterly payments are due May 1, June 15, September 15, and January 15 (of the following year). Underpayments are determined as of each installment due date, so an overpayment in one quarter cannot cancel out an underpayment for a previous quarter. The addition to tax does not apply if each payment is made on time and:

- the total tax paid through withholding and timely estimated tax payments is at least 90% (66 2/3% for farmers, fishermen or merchant seamen) of the current year's tax liability (after nonrefundable credits) or 100% of last year's tax liability (after nonrefundable credits);
- the sum of the quarterly underpayments for the year is \$150 or less; or
- you meet one of the exceptions computed on Form 760C or Form 760F.

Line 1 - Addition To Tax

Enter the amount of the addition to tax computed on Form 760C (for individuals, estates and trusts) or Form 760F (for farmers, fishermen or merchant seamen). If you underpaid your estimated income tax or had insufficient income tax withheld for the taxable year, you may owe the "addition to tax" computed on Form 760C or Form 760F.

Line 2 - Penalty

Use the work sheet to compute the applicable penalty and check the appropriate box. If you file your return after May 2, 2005, you may owe either a Late filing penalty or an extension penalty.

Late Filing Penalty

If you do not file your tax due return by the due date or extended due date, you will owe a late filing penalty. The penalty is 6% of the tax due for each month or part of a month that the return is late, but not more than 30%.

Extension Penalty

If you filed a timely extension and file your return by the extended due date and the tax due is greater than 10% of your total tax liability, you will owe an extension penalty. The penalty is 1/2 of 1% per month or part of a month from the original due date of the return until the return is filed. The extension penalty cannot exceed 3% of the tax due.

Penalty Work Sheet

To compute the late filing or extension penalty:

- Enter amount from Line 20, Form 760PY . _____
- Enter number of months that the return is late (include any part of a month as a full month) _____
- For late filing penalty (if applicable), multiply Line b by 6% (.06) and enter the result, up to 30% (.30) _____
- For extension penalty (if applicable), multiply Line b by 0.5% (.005) and enter the result, up to 3% _____
- Multiply the amount on line (a) by the percentage on line (c) or line (d). Enter here and on Schedule NPY, Part IV, Line 2 _____

Late Payment Penalty

If you do not pay your tax due by the due date, you will owe a late payment penalty. The penalty is 6% of the tax due for each month or part of a month that the payment is late, but not more than 30%. For any month that the late filing penalty applies, the late payment penalty will not apply. The total of the late filing penalty and the late payment penalty cannot be more than 30% of the tax due.

NOTE: If you file your return after the extended due date, your extension will be void and you will owe the late filing penalty. If you file your return by the extended due date, but do not pay the tax in full, a late payment penalty will accrue on the balance of tax due. Interest accrues on **any** balance of tax owed with a return filed on extension, regardless of whether the balance exceeds 10% of the tax.

Line 3 - Interest

If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 760PY, Line 20, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804)367-8031 or contact your locality.

Enter the amount on Schedule NPY, Part IV, Line 3.

PART V - CONTRIBUTIONS AND CONSUMER'S USE TAX

Line 1a To 1h - Voluntary Contributions From Overpaid Taxes

You may voluntarily donate all or part of your tax refund to one or more qualifying organizations listed below. Enter the two-digit code(s) and amount(s) you are donating in the boxes on Schedule NPY, Part V, Lines 1a through 1h.

If you are donating to more than eight qualifying organizations, enter the code "00" in the code box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

Additional information for each organization may be found starting on page 27.

Code

- 60 Virginia Non-game Wildlife Program
- 61 Democratic Political Party
- 62 Republican Political Party
- 63 U.S. Olympic Committee
- 64 Virginia Housing Program
- 65 Elderly & Disabled Transportation Fund
- 66 Community Policing Fund
- 67 Virginia Arts Foundation
- 68 Open Space Recreation & Conservation Fund
- 69 UVA Center for Politics
- 70 George Mason Law & Economics Center
- 76 Historic Resources Fund
- 77 Virginia Foundation for the Humanities
- 78 Children of America Finding Hope
- 79 Virginia Transplant Council
- 80 VA-4H Educational Centers (4H Camps)
- 82 VA War Memorial Foundation & National D-Day Memorial Foundation
- 83 Virginia Commission for the Arts
- 84 Virginia Federation of Humane Societies
- 85 Tuition Assistance Grant Fund
- 86 Spay and Neuter Fund

Line 2 - Total Voluntary Contributions

Total Line 1a through 1h. This total may not exceed the amount on Form 760PY, line 21 minus the total of Line 22 and 23.

Line 3a to 3e - Other Voluntary Contributions

You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. Enter the code(s) and amount(s) you are donating in the box on Schedule NPY, Part V, Lines 3a through 3e.

If you are donating to more than eight qualifying organizations, enter the code "00" in the code box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

Additional information for each organization may be found starting on page 27.

Code

- 71 Chesapeake Bay Restoration Fund
- 72 Family & Children's Trust Fund (FACT)
- 73 Virginia's State Forests Fund
- 74 VA's Uninsured Medical Catastrophe Fund
- 75 Jamestown-Yorktown Foundation
- 81 Home Energy Assistance

Line 4 - Public School Foundations

You may make a payment to the following public school foundations even if you owe a tax balance or if you wish to donate more than your expected refund. Public school foundations were established for the express purpose of implementing a public/private partnership to fund public school improvement projects approved by the local school board.

Enter the six-digit code(s) from the list below and amount(s) you are donating in the box on Schedule NPY, Part V, Lines 4a through 4c.

If you are donating to more than three qualifying foundations, enter the code "00" in the code box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each foundation.

Code Foundation Name

- 009001 Amherst County Public Schools Education Foundation
- 013001 Arlington Student Enterprise (County)
- 015001 Augusta County Public Schools Endowment Fund
- 019001 Bedford Area Educational Foundation (County)
- 025001 Brunswick Education Foundation, Inc. (County)
- 029001 Buckingham County Education Foundation, Inc.
- 550001 Chesapeake Public Schools -The W. Randolph Nichols Scholarship Foundation
- 041001 Chesterfield Public Education Foundation, Inc.
- 043001 Clarke County Education Foundation
- 047001 Culpeper Schools Foundation
- 049001 Cumberland County Public School Foundation, Inc.
- 057001 Essex First Educational Foundation (County)
- 059001 Fairfax County Education Foundation
- 610001 Falls Church Education Foundation (City)
- 065001 Fluvanna Education Foundation, Inc. (County)
- 620001 Franklin City Educational Foundation, Inc.
- 069001 Frederick County Educational Foundation
- 071001 Giles County Partnership for Excellence Foundation
- 073001 Gloucester County Public Schools Educational Foundation, Inc.
- 081001 Greenville County Education Foundation
- 650001 Hampton Educational Foundation (City)
- 085001 Hanover Education Foundation (County)
- 660001 Harrisonburg Education Foundation (City)
- 087001 Henrico Education Foundation, Inc. (County)
- 670001 Hopewell Public School Foundation (City)
- 678001 Lexington City Schools Fund of Rockbridge Area Community Foundation (RACF)
- 107001 Loudoun Education Foundation (County)
- 107002 Loudoun School – Business Partnership (County)
- 680001 Lynchburg City Schools Education Foundation

Code	Foundation Name
683001	City of Manassas Public Schools Education Foundation
685001	Manassas Park Education Foundation (City)
121001	Montgomery County Education Foundation
125001	Nelson County Education Foundation
127001	New Kent Educational Foundation
700001	Newport News Educational Foundation (City)
137001	Orange County Educational Foundation
139001	Page County Public Education Foundation
141001	Patrick County Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc. (County)
735001	Poquoson Education Foundation (City)
740001	Portsmouth Schools Foundation (City)
147001	Prince Edward Public Schools Endowment, Inc. (County)
149001	Prince George Alliance for Education Foundation, Inc. (County)
153001	Prince William County Public Schools Education Foundation, Inc.
750001	Radford High School Foundation, Inc. (City)
157001	Headwaters, Rappahannock Co. Public Education Foundation, Inc.
760001	Richmond Public Schools Education Foundation, Inc. (City)
161001	Roanoke County Schools Education Foundation, Inc.
161002	Roanoke Education Assistance Foundation (County)
165001	Rockingham Education Foundation, Inc. (County)
173001	Smyth County Education Foundation
169001	Southwest Virginia Public Education Foundation, Scott County
179001	Stafford County Vocational Education Foundation, Inc.
790001	Staunton City Schools Educational Endowment Fund
800001	Suffolk Education Foundation (City)
185001	Educational Support Foundation for Graham High School (Tazewell County)
810001	Virginia Beach Public Schools Education Foundation (City)
187001	Warren County Education Endowment, Inc.
191001	Washington County, Virginia Public School Education Foundation
840001	Winchester Education Foundation (City)
195001	Wise County Schools Educational Foundation, Inc.
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation For Public Education, Inc. (County)

Line 6 - Consumer's Use Tax

You will need to pay Consumer's Use Tax if, during the year, you purchased:

- merchandise by telephone, internet, or television and no sales tax was charged
- merchandise while outside of Virginia and paid no sales tax
- more than \$100 in merchandise by mail and no sales tax was charged

The consumer's use tax is based on what you paid for the item ("cost price"). "Cost price" does not include separately stated shipping or delivery charges, but it does include a "shipping and handling" charge if listed as a combined item on the sales invoice. If the purchases were from out-of-state mail order catalog(s) and exceed \$100 or any amount from other sources, then you must report this and pay consumer's use tax on the **TOTAL** amount of *untaxed* purchases from **all** sources *during the calendar year*. Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment or prevention of diseases in human beings are exempt from the consumer's use tax.

The tax is 4 1/2% of the total cost price (except for food purchased for home consumption) from January 1, 2004 - August 31, 2004 and 5% of the total cost price (except for food purchased for home consumption) from September 1, 2004 - December 31, 2004. The tax rate on food purchased for home consumption is 4%.

You may enter the amount of the Consumer's Use Tax you owe on Schedule NPY, Part V, Line 6 or file **Form CU-7** to pay the Consumer's Use Tax. If you enter your Consumer's Use Tax amount on your Schedule NPY, do not file Form CU-7.

Line 7 - Total Contributions And Consumer's Use Tax

Enter the total of Line 5 plus Line 6. Also enter this amount of Form 760PY, Line 24.

Organization Information

Code Organization

60 Virginia Non-Game & Endangered Wildlife Program

Manages nongame wildlife species and communities, including state or federally endangered or threatened species.

**Department of Game and Inland Fisheries
Nongame & Endangered Wildlife Program**

P.O. Box 11104

Richmond, VA 23230-1104

(804) 367-8999

61 Democratic Party

62 Republican Party

Each spouse may contribute up to \$25 to the Democratic or Republican Party.

63 U.S. Olympic Committee

Assists United States athletes in receiving the training and support needed to compete in the Olympic Games.

United States Olympic Committee

Attn.: Development

1 Olympic Plaza,

Colorado Springs, CO 80909

www.usolympicteam.com or (719) 866-4892

64 Virginia Housing Program

Provides support to locally-based organizations helping to meet the housing needs of low-income elderly, the mentally or physically disabled, and the homeless in need of emergency, transitional or permanent housing.

Check-Off for Housing Programs

Department of Housing & Community Development

501 North Second Street

Richmond, VA 23219-1321

(804) 371-7100

Code Organization

65 Elderly and Disabled Transportation Fund

Provides transportation to jobs, medical care and other services for elderly or disabled Virginians who cannot drive or use public transportation.

Department for the Aging
1600 Forest Avenue, Suite 102
Richmond, VA 23229
(804) 662-9333

66 Community Policing Fund

Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships.

Department of Criminal Justice Services
Community Policing Fund
805 E. Broad Street, 10th Floor
Richmond, VA 23219-1924
(804) 786-2407

67 Virginia Arts Foundation

Supports local artists, arts groups, and schools in every city and county in Virginia.

Virginia Arts Foundation
c/o Virginia Commission for the Arts
223 Governor Street
Richmond, VA 23219-2010
www.arts.virginia.gov or (804) 225-3132

68 Open Space Recreation And Conservation Fund

Provides matching recreational grants to localities; acquires natural areas to conserve habitats and protect rare species, and develops and maintains state park facilities.

Department of Conservation and Recreation
Open Space Recreation & Conservation Fund
203 Governor Street, Suite 402
Richmond, VA 23219
(804) 786-6124

69 University Of Virginia Center For Politics

Provides a nonpartisan youth leadership program designed to encourage greater voter participation by teaching young people about the American electoral process. Directed by Professor Larry Sabato.

UVA Center for Politics
P.O. Box 400806
Charlottesville, VA 22904
www.centerforpolitics.org or (434) 243-8470

70 George Mason Law And Economics Center

Trains federal and state judges through one-week courses on economics, science, and the thoughts of the Founders of our country.

George Mason Law and Economics Center
3401 North Fairfax Drive
Arlington, VA 22201-4498
(703) 993-8028

Code Organization

71 Chesapeake Bay Restoration Fund

Supports the cleanup of the Chesapeake Bay and its tributaries.

Secretary of Natural Resources
202 N. 9th Street, Suite 733
Richmond, VA 23219
(804) 786-6124

72 Family and Children's Trust Fund

Family and Children's Trust Fund Contributions support family violence treatment and prevention of child and elder abuse/neglect, domestic violence, dating violence and suicide prevention in local communities and through statewide public awareness and education activities.

Family and Children's Trust Fund
730 East Broad Street, 8th Floor
Richmond, VA 23219-1849
www.fact.state.va.us or (804) 692-1823

73 Virginia's State Forests Fund

State Forests are managed to sustain multiple natural resources and values (benefits). Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level.

Virginia Department of Forestry
Attn.: State Forest Fund
900 Natural Resources Drive, Suite 800
Charlottesville, VA 22903
(434) 977-6555

74 Virginia's Uninsured Medical Catastrophe Fund

Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

Uninsured Medical Catastrophe Fund
600 E. Broad St., Suite 1300
Richmond, VA 23219
(804) 786-7933

75 Jamestown-Yorktown Foundation

Contributions will support planning and activities for Jamestown's 400th anniversary in 2007.

Jamestown-Yorktown Foundation
P.O. Box 1607
Williamsburg, VA 23187-1607
(757) 253-4659 or www.Jamestown2007.org

76 Historic Resources Fund

Supports preservation of historic landmarks and historic preservation projects.

Virginia Department of Historic Resources
2801 Kensington Avenue
Richmond, VA 23221
(804) 367-2323

Code Organization

77 Virginia Foundation For The Humanities

Brings the humanities into public life, assisting individuals and communities in their efforts to understand the past, confront important issues in the present, and shape a desirable future.

Virginia Foundation for the Humanities
145 Ednam Drive
Charlottesville, VA 22903
(434) 924-3296

78 Children Of America Finding Hope

Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.

Children of America Finding Hope Inc.
P.O. Box 926
Vansant, VA 24656
1-877-700-CAFH (2234) or www.CAFH.net

79 Virginia Transplant Council

Supports organ and tissue donation and transplantation through statewide public awareness and educational activities in the Commonwealth.

Virginia Transplant Council
9200 Arboretum Parkway, Suite 104
Richmond, VA 23236
1-800-523-6667 or www.vatransplant.state.va.us

80 VA-4H Educational Centers (4H Camp)

Six centers provide summer and year round educational enrichment programs for over 30,000 youth annually.

Virginia 4-H Foundation
5601 Cary Street Road
Richmond, VA 23226
(804) 662-7290

81 Home Energy Assistance Fund

Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low income families.

Home Energy Assistance Program
730 East Broad Street, 7th Floor
Richmond, VA 23219-1849
(804) 692-1728

82 VA War Memorial Foundation And National D-Day Memorial Foundation

Contributions will be equally divided between these organizations. Below is a description of the organizations:

Virginia War Memorial Foundation

Preserves history, honors Virginia veterans, and instills patriotism in this and future generations through statewide educational programs.

Virginia War Memorial Foundation
621 S. Belvidere Street
Richmond, VA 23220
(804) 786-2060

Code Organization

National D-Day Memorial Foundation

Exists to honor the valor, fidelity, and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful, and accessible to present and future generations.

National D-Day Memorial Foundation
202 East Main Street
P. O. Box 77
Bedford, VA 24523
(800) 351-DDAY * (540) 586-DDAY

Email: dday@dday.org or Visit us at: www.dday.org

83 Virginia Commission For The Arts

Supports local artists, arts groups, and schools in every city and county of Virginia.

Virginia Commission for the Arts
223 Governor Street
Richmond, VA 23219-2010
www.arts.virginia.gov

84 Virginia Federation Of Humane Societies

Committed to promoting and improving the welfare of animals in Virginia through counsel, support, and education, and Spay Virginia, a project addressing the overpopulation of companion animals through the development of resources for pet owners with limited income.

Virginia Federation of Humane Societies, Inc.
826 Oakwood Drive
Harrisonburg, VA 22801-3924
540-879-3384

85 Tuition Assistance Grant Fund

State Council of Higher Education for Virginia (SCHEV) Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 31 Virginia private, nonprofit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office or, for more details, visit www.explorevirginiacolleges.com. For more information about SCHEV, please visit www.schev.edu.

State Council of Higher Education for Virginia
James Monroe Bldg. 10th Floor
101 N. 14th Street,
Richmond, Virginia 23219
(804) 225-2600

86 Spay and Neuter Fund

Contributions will be used in the Fund's mission of providing monetary assistance for spay and neuter surgeries for dogs and cats.

RATIO SCHEDULE

RATIO SCHEDULE FOR PRORATING PERSONAL EXEMPTIONS

For taxpayers who were not residents for the full taxable year.

Column 2 is the decimal fraction by which the full personal exemptions must be multiplied in order to obtain the amount of the personal exemptions allowable by law. Column 2, in combination with Column 1, is for use with respect to a person who

becomes a resident of Virginia, whether domiciliary or actual, for purposes of income taxation, by moving to Virginia from out of Virginia during the taxable year. (Read down.)

Column 2, in combination with Column 3, is for use

with respect to a person who moved to a place out of Virginia during the taxable year with the bona fide intention of continuing actually to abide permanently without Virginia. (Read up.)

Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.
Jan. 1	1.000	Dec. 31	Mar. 15	.800	Oct. 19	May 27	.800	Aug. 7	Aug. 8	.400	May 26	Oct. 20	.200	Mar. 14
Jan. 2	.997	Dec. 30	Mar. 16	.797	Oct. 18	May 28	.597	Aug. 6	Aug. 9	.397	May 25	Oct. 21	.197	Mar. 13
Jan. 3	.995	Dec. 29	Mar. 17	.795	Oct. 17	May 29	.595	Aug. 5	Aug. 10	.395	May 24	Oct. 22	.195	Mar. 12
Jan. 4	.992	Dec. 28	Mar. 18	.792	Oct. 16	May 30	.592	Aug. 4	Aug. 11	.392	May 23	Oct. 23	.192	Mar. 11
Jan. 5	.989	Dec. 27	Mar. 19	.789	Oct. 15	May 31	.589	Aug. 3	Aug. 12	.389	May 22	Oct. 24	.189	Mar. 10
Jan. 6	.986	Dec. 26	Mar. 20	.786	Oct. 14			Aug. 2	Aug. 13	.386	May 21	Oct. 25	.186	Mar. 9
Jan. 7	.984	Dec. 25	Mar. 21	.784	Oct. 13	June 1	.586	Aug. 1	Aug. 14	.384	May 20	Oct. 26	.184	Mar. 8
Jan. 8	.981	Dec. 24	Mar. 22	.781	Oct. 12	June 2	.584		Aug. 15	.381	May 19	Oct. 27	.181	Mar. 7
Jan. 9	.978	Dec. 23	Mar. 23	.778	Oct. 11	June 3	.581	July 31	Aug. 16	.378	May 18	Oct. 28	.178	Mar. 6
Jan. 10	.975	Dec. 22	Mar. 24	.775	Oct. 10	June 4	.578	July 30	Aug. 17	.375	May 17	Oct. 29	.175	Mar. 5
Jan. 11	.973	Dec. 21	Mar. 25	.773	Oct. 9	June 5	.575	July 29	Aug. 18	.373	May 16	Oct. 30	.173	Mar. 4
Jan. 12	.970	Dec. 20	Mar. 26	.770	Oct. 8	June 6	.573	July 28	Aug. 19	.370	May 15	Oct. 31	.170	Mar. 3
Jan. 13	.967	Dec. 19	Mar. 27	.767	Oct. 7	June 7	.570	July 27	Aug. 20	.367	May 14			
Jan. 14	.964	Dec. 18	Mar. 28	.764	Oct. 6	June 8	.567	July 26	Aug. 21	.364	May 13	Nov. 1	.167	Mar. 2
Jan. 15	.962	Dec. 17	Mar. 29	.762	Oct. 5	June 9	.564	July 25	Aug. 22	.362	May 12	Nov. 2	.164	Mar. 1
Jan. 16	.959	Dec. 16	Mar. 30	.759	Oct. 4	June 10	.562	July 24	Aug. 23	.359	May 11	Nov. 3	.162	Feb. 28
Jan. 17	.956	Dec. 15	Mar. 31	.756	Oct. 3	June 11	.559	July 23	Aug. 24	.356	May 10	Nov. 4	.159	Feb. 27
Jan. 18	.953	Dec. 14				June 12	.556	July 22	Aug. 25	.353	May 9	Nov. 5	.156	Feb. 26
Jan. 19	.951	Dec. 13	Apr. 1	.753	Oct. 2	June 13	.553	July 21	Aug. 26	.351	May 8	Nov. 6	.153	Feb. 25
Jan. 20	.948	Dec. 12	Apr. 2	.751	Oct. 1				Aug. 27	.348	May 7	Nov. 7	.151	Feb. 24
Jan. 21	.945	Dec. 11	Apr. 3	.748	Sept. 30	June 14	.551	July 20	Aug. 28	.345	May 6	Nov. 8	.148	Feb. 23
Jan. 22	.942	Dec. 10	Apr. 4	.745	Sept. 29	June 15	.548	July 19	Aug. 29	.342	May 5	Nov. 9	.145	Feb. 22
Jan. 23	.940	Dec. 9	Apr. 5	.742	Sept. 28	June 16	.545	July 18	Aug. 30	.340	May 4	Nov. 10	.142	Feb. 21
Jan. 24	.937	Dec. 8	Apr. 6	.740	Sept. 27	June 17	.542	July 17	Aug. 31	.337	May 3	Nov. 11	.140	Feb. 20
Jan. 25	.934	Dec. 7	Apr. 7	.737	Sept. 26	June 18	.540	July 16						
Jan. 26	.932	Dec. 6	Apr. 8	.734	Sept. 25	June 19	.537	July 15	Sept. 1	.334	May 2	Nov. 12	.137	Feb. 19
Jan. 27	.929	Dec. 5	Apr. 9	.732	Sept. 24	June 20	.534	July 14	Sept. 2	.332	May 1	Nov. 13	.134	Feb. 18
Jan. 28	.926	Dec. 4	Apr. 10	.729	Sept. 23	June 21	.532	July 13	Sept. 3	.329	Apr. 30	Nov. 14	.132	Feb. 17
Jan. 29	.923	Dec. 3	Apr. 11	.726	Sept. 22	June 22	.529	July 12	Sept. 4	.326	Apr. 29	Nov. 15	.129	Feb. 16
Jan. 30	.921	Dec. 2	Apr. 12	.723	Sept. 21	June 23	.526	July 11	Sept. 5	.323	Apr. 28	Nov. 16	.126	Feb. 15
Jan. 31	.918	Dec. 1	Apr. 13	.721	Sept. 20	June 24	.523	July 10	Sept. 6	.321	Apr. 27	Nov. 17	.123	Feb. 14
Feb. 1	.915	Nov. 30	Apr. 14	.718	Sept. 19	June 25	.521	July 9	Sept. 7	.318	Apr. 26	Nov. 18	.121	Feb. 13
Feb. 2	.912	Nov. 29	Apr. 15	.715	Sept. 18	June 26	.518	July 8	Sept. 8	.315	Apr. 25	Nov. 19	.118	Feb. 12
Feb. 3	.910	Nov. 28	Apr. 16	.712	Sept. 17	June 27	.515	July 7	Sept. 9	.312	Apr. 24	Nov. 20	.115	Feb. 11
Feb. 4	.907	Nov. 27	Apr. 17	.710	Sept. 16	June 28	.512	July 6	Sept. 10	.310	Apr. 23	Nov. 21	.112	Feb. 10
Feb. 5	.904	Nov. 26	Apr. 18	.707	Sept. 15	June 29	.510	July 5	Sept. 11	.307	Apr. 22	Nov. 22	.110	Feb. 9
Feb. 6	.901	Nov. 25	Apr. 19	.704	Sept. 14	June 30	.507	July 4	Sept. 12	.304	Apr. 21	Nov. 23	.107	Feb. 8
Feb. 7	.899	Nov. 24	Apr. 20	.701	Sept. 13	July 1	.504	July 3	Sept. 13	.301	Apr. 20	Nov. 24	.104	Feb. 7
Feb. 8	.896	Nov. 23	Apr. 21	.699	Sept. 12	July 2	.501	July 2	Sept. 14	.299	Apr. 19	Nov. 25	.101	Feb. 6
Feb. 9	.893	Nov. 22	Apr. 22	.696	Sept. 11	July 3	.499	July 1	Sept. 15	.296	Apr. 18	Nov. 26	.099	Feb. 5
Feb. 10	.890	Nov. 21	Apr. 23	.693	Sept. 10	July 4	.496	June 30	Sept. 16	.293	Apr. 17	Nov. 27	.096	Feb. 4
Feb. 11	.888	Nov. 20	Apr. 24	.690	Sept. 9	July 5	.493	June 29	Sept. 17	.290	Apr. 16	Nov. 28	.093	Feb. 3
Feb. 12	.885	Nov. 19	Apr. 25	.688	Sept. 8	July 6	.490	June 28	Sept. 18	.288	Apr. 15	Nov. 29	.090	Feb. 2
Feb. 13	.882	Nov. 18	Apr. 26	.685	Sept. 7	July 7	.488	June 27	Sept. 19	.285	Apr. 14	Nov. 30	.088	Feb. 1
Feb. 14	.879	Nov. 17	Apr. 27	.682	Sept. 6	July 8	.485	June 26	Sept. 20	.282	Apr. 13			
Feb. 15	.877	Nov. 16	Apr. 28	.679	Sept. 5	July 9	.482	June 25	Sept. 21	.279	Apr. 12	Dec. 1	.085	Jan. 31
Feb. 16	.874	Nov. 15	Apr. 29	.677	Sept. 4				Sept. 22	.277	Apr. 11	Dec. 2	.082	Jan. 30
Feb. 17	.871	Nov. 14	Apr. 30	.674	Sept. 3	July 10	.479	June 24	Sept. 23	.274	Apr. 10	Dec. 3	.079	Jan. 29
Feb. 18	.868	Nov. 13	May 1	.671	Sept. 2	July 11	.477	June 23	Sept. 24	.271	Apr. 9	Dec. 4	.077	Jan. 28
Feb. 19	.866	Nov. 12	May 2	.668	Sept. 1	July 12	.474	June 22	Sept. 25	.268	Apr. 8	Dec. 5	.074	Jan. 27
Feb. 20	.863	Nov. 11	May 3	.666	Aug. 31	July 13	.471	June 21	Sept. 26	.266	Apr. 7	Dec. 6	.071	Jan. 26
Feb. 21	.860	Nov. 10	May 4	.663	Aug. 30	July 14	.468	June 20	Sept. 27	.263	Apr. 6	Dec. 7	.068	Jan. 25
Feb. 22	.858	Nov. 9	May 5	.660	Aug. 29	July 15	.466	June 19	Sept. 28	.260	Apr. 5	Dec. 8	.066	Jan. 24
Feb. 23	.855	Nov. 8	May 6	.658	Aug. 28	July 16	.463	June 18	Sept. 29	.258	Apr. 4	Dec. 9	.063	Jan. 23
Feb. 24	.852	Nov. 7	May 7	.655	Aug. 27	July 17	.460	June 17	Sept. 30	.255	Apr. 3	Dec. 10	.060	Jan. 22
Feb. 25	.849	Nov. 6	May 8	.652	Aug. 26	July 18	.458	June 16				Dec. 11	.058	Jan. 21
Feb. 26	.847	Nov. 5	May 9	.649	Aug. 25	July 19	.455	June 15	Oct. 1	.252	Apr. 2	Dec. 12	.055	Jan. 20
Feb. 27	.844	Nov. 4	May 10	.647	Aug. 24	July 20	.452	June 14	Oct. 2	.249	Apr. 1	Dec. 13	.052	Jan. 19
Feb. 28	.841	Nov. 3	May 11	.644	Aug. 23	July 21	.449	June 13	Oct. 3	.247	Mar. 31	Dec. 14	.049	Jan. 18
Mar. 1	.838	Nov. 2	May 12	.641	Aug. 22	July 22	.447	June 12	Oct. 4	.244	Mar. 30	Dec. 15	.047	Jan. 17
Mar. 2	.836	Nov. 1	May 13	.638	Aug. 21	July 23	.444	June 11	Oct. 5	.241	Mar. 29	Dec. 16	.044	Jan. 16
Mar. 3	.833	Oct. 31	May 14	.636	Aug. 20	July 24	.441	June 10	Oct. 6	.238	Mar. 28	Dec. 17	.041	Jan. 15
Mar. 4	.830	Oct. 30	May 15	.633	Aug. 19	July 25	.438	June 9	Oct. 7	.236	Mar. 27	Dec. 18	.038	Jan. 14
Mar. 5	.827	Oct. 29	May 16	.630	Aug. 18	July 26	.436	June 8	Oct. 8	.233	Mar. 26	Dec. 19	.036	Jan. 13
Mar. 6	.825	Oct. 28	May 17	.627	Aug. 17	July 27	.433	June 7	Oct. 9	.230	Mar. 25	Dec. 20	.033	Jan. 12
Mar. 7	.822	Oct. 27	May 18	.625	Aug. 16	July 28	.430	June 6	Oct. 10	.227	Mar. 24	Dec. 21	.030	Jan. 11
Mar. 8	.819	Oct. 26	May 19	.622	Aug. 15	July 29	.427	June 5	Oct. 11	.225	Mar. 23	Dec. 22	.027	Jan. 10
Mar. 9	.816	Oct. 25	May 20	.619	Aug. 14	July 30	.425	June 4	Oct. 12	.222	Mar. 22	Dec. 23	.025	Jan. 9
Mar. 10	.814	Oct. 24	May 21	.616	Aug. 13	July 31	.422	June 3	Oct. 13	.219	Mar. 21	Dec. 24	.022	Jan. 8
Mar. 11	.811	Oct. 23	May 22	.614	Aug. 12	Aug. 1	.419	June 2	Oct. 14	.216	Mar. 20	Dec. 25	.019	Jan. 7
Mar. 12	.808	Oct. 22	May 23	.611	Aug. 11	Aug. 2	.416	June 1	Oct. 15	.214	Mar. 19	Dec. 26	.016	Jan. 6
Mar. 13	.805	Oct. 21	May 24	.608	Aug. 10	Aug. 3	.414	May 31	Oct. 16	.211	Mar. 18	Dec. 27	.014	Jan. 5
Mar. 14	.803	Oct. 20	May 25	.605	Aug. 9	Aug. 4	.411	May 30	Oct. 17	.208	Mar. 17	Dec. 28	.011	Jan. 4
			May 26	.603	Aug. 8	Aug. 5	.408	May 29	Oct. 18	.205	Mar. 16	Dec. 29	.008	Jan. 3
						Aug. 6	.405	May 28	Oct. 19	.203	Mar. 15	Dec. 30	.005	Jan. 2
						Aug. 7	.403	May 27				Dec. 31	.003	Jan. 1

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

Not over \$3,000, your tax is 2% of your Virginia taxable income.

over—	but not over—	your tax is—	of excess over—
\$ 3,000	\$ 5,000	\$ 60 + 3 %	\$ 3,000
\$ 5,000	\$17,000	\$ 120 + 5 %	\$ 5,000
\$17,000		\$ 720 + 5.75 %	\$17,000

Example

If your taxable income is \$90,000, your tax is \$720 + 5.75% of the amount over \$17,000.
This equals \$720 + (.0575 x \$73,000) = \$720 + \$4,197.50 = \$4,917.50 which should be rounded to **\$4,918.**

TAX TABLE

The tax table can be used if your Virginia taxable income is listed in the table. Otherwise, use the Tax Rate Schedule.

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 0—	\$ 25	\$ 0.00	\$ 1,975—	\$ 2,025	\$ 40.00	\$ 3,650—	\$ 3,683	\$ 80.00	\$ 4,983—	\$ 5,017	\$ 120.00	\$ 6,560—	\$ 6,600	\$ 199.00
25—	75	1.00	2,025—	2,075	41.00	3,683—	3,717	81.00	5,017—	5,040	121.00	6,600—	6,640	201.00
75—	125	2.00	2,075—	2,125	42.00	3,717—	3,750	82.00	5,040—	5,080	123.00	6,640—	6,680	203.00
125—	175	3.00	2,125—	2,175	43.00	3,750—	3,783	83.00	5,080—	5,120	125.00	6,680—	6,720	205.00
175—	225	4.00	2,175—	2,225	44.00	3,783—	3,817	84.00	5,120—	5,160	127.00	6,720—	6,760	207.00
225—	275	5.00	2,225—	2,275	45.00	3,817—	3,850	85.00	5,160—	5,200	129.00	6,760—	6,800	209.00
275—	325	6.00	2,275—	2,325	46.00	3,850—	3,883	86.00	5,200—	5,240	131.00	6,800—	6,840	211.00
325—	375	7.00	2,325—	2,375	47.00	3,883—	3,917	87.00	5,240—	5,280	133.00	6,840—	6,880	213.00
375—	425	8.00	2,375—	2,425	48.00	3,917—	3,950	88.00	5,280—	5,320	135.00	6,880—	6,920	215.00
425—	475	9.00	2,425—	2,475	49.00	3,950—	3,983	89.00	5,320—	5,360	137.00	6,920—	6,960	217.00
475—	525	10.00	2,475—	2,525	50.00	3,983—	4,017	90.00	5,360—	5,400	139.00	6,960—	7,000	219.00
525—	575	11.00	2,525—	2,575	51.00	4,017—	4,050	91.00	5,400—	5,440	141.00	7,000—	7,040	221.00
575—	625	12.00	2,575—	2,625	52.00	4,050—	4,083	92.00	5,440—	5,480	143.00	7,040—	7,080	223.00
625—	675	13.00	2,625—	2,675	53.00	4,083—	4,117	93.00	5,480—	5,520	145.00	7,080—	7,120	225.00
675—	725	14.00	2,675—	2,725	54.00	4,117—	4,150	94.00	5,520—	5,560	147.00	7,120—	7,160	227.00
725—	775	15.00	2,725—	2,775	55.00	4,150—	4,183	95.00	5,560—	5,600	149.00	7,160—	7,200	229.00
775—	825	16.00	2,775—	2,825	56.00	4,183—	4,217	96.00	5,600—	5,640	151.00	7,200—	7,240	231.00
825—	875	17.00	2,825—	2,875	57.00	4,217—	4,250	97.00	5,640—	5,680	153.00	7,240—	7,280	233.00
875—	925	18.00	2,875—	2,925	58.00	4,250—	4,283	98.00	5,680—	5,720	155.00	7,280—	7,320	235.00
925—	975	19.00	2,925—	2,975	59.00	4,283—	4,317	99.00	5,720—	5,760	157.00	7,320—	7,360	237.00
975—	1,025	20.00	2,975—	3,025	60.00	4,317—	4,350	100.00	5,760—	5,800	159.00	7,360—	7,400	239.00
1,025—	1,075	21.00	3,025—	3,050	61.00	4,350—	4,383	101.00	5,800—	5,840	161.00	7,400—	7,440	241.00
1,075—	1,125	22.00	3,050—	3,083	62.00	4,383—	4,417	102.00	5,840—	5,880	163.00	7,440—	7,480	243.00
1,125—	1,175	23.00	3,083—	3,117	63.00	4,417—	4,450	103.00	5,880—	5,920	165.00	7,480—	7,520	245.00
1,175—	1,225	24.00	3,117—	3,150	64.00	4,450—	4,483	104.00	5,920—	5,960	167.00	7,520—	7,560	247.00
1,225—	1,275	25.00	3,150—	3,183	65.00	4,483—	4,517	105.00	5,960—	6,000	169.00	7,560—	7,600	249.00
1,275—	1,325	26.00	3,183—	3,217	66.00	4,517—	4,550	106.00	6,000—	6,040	171.00	7,600—	7,640	251.00
1,325—	1,375	27.00	3,217—	3,250	67.00	4,550—	4,583	107.00	6,040—	6,080	173.00	7,640—	7,680	253.00
1,375—	1,425	28.00	3,250—	3,283	68.00	4,583—	4,617	108.00	6,080—	6,120	175.00	7,680—	7,720	255.00
1,425—	1,475	29.00	3,283—	3,317	69.00	4,617—	4,650	109.00	6,120—	6,160	177.00	7,720—	7,760	257.00
1,475—	1,525	30.00	3,317—	3,350	70.00	4,650—	4,683	110.00	6,160—	6,200	179.00	7,760—	7,800	259.00
1,525—	1,575	31.00	3,350—	3,383	71.00	4,683—	4,717	111.00	6,200—	6,240	181.00	7,800—	7,840	261.00
1,575—	1,625	32.00	3,383—	3,417	72.00	4,717—	4,750	112.00	6,240—	6,280	183.00	7,840—	7,880	263.00
1,625—	1,675	33.00	3,417—	3,450	73.00	4,750—	4,783	113.00	6,280—	6,320	185.00	7,880—	7,920	265.00
1,675—	1,725	34.00	3,450—	3,483	74.00	4,783—	4,817	114.00	6,320—	6,360	187.00	7,920—	7,960	267.00
1,725—	1,775	35.00	3,483—	3,517	75.00	4,817—	4,850	115.00	6,360—	6,400	189.00	7,960—	8,000	269.00
1,775—	1,825	36.00	3,517—	3,550	76.00	4,850—	4,883	116.00	6,400—	6,440	191.00	8,000—	8,040	271.00
1,825—	1,875	37.00	3,550—	3,583	77.00	4,883—	4,917	117.00	6,440—	6,480	193.00	8,040—	8,080	273.00
1,875—	1,925	38.00	3,583—	3,617	78.00	4,917—	4,950	118.00	6,480—	6,520	195.00	8,080—	8,120	275.00
1,925—	1,975	39.00	3,617—	3,650	79.00	4,950—	4,983	119.00	6,520—	6,560	197.00	8,120—	8,160	277.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 8,160 – \$ 8,200	\$ 8,200 – 8,240	\$ 279.00	\$ 10,720 – \$ 10,760	\$ 10,760 – 10,800	\$ 407.00	\$ 13,280 – \$ 13,320	\$ 13,320 – 13,360	\$ 535.00	\$ 15,840 – \$ 15,880	\$ 15,880 – 15,920	\$ 663.00	\$ 18,217 – \$ 18,252	\$ 18,252 – 18,287	\$ 791.00
8,200 – 8,240	8,240 – 8,280	281.00	10,760 – 10,800	10,800 – 10,840	409.00	13,320 – 13,360	13,360 – 13,400	537.00	15,880 – 15,920	15,920 – 15,960	665.00	18,252 – 18,287	18,287 – 18,322	793.00
8,240 – 8,280	8,280 – 8,320	283.00	10,800 – 10,840	10,840 – 10,880	411.00	13,360 – 13,400	13,400 – 13,440	539.00	15,920 – 15,960	15,960 – 16,000	667.00	18,287 – 18,322	18,322 – 18,357	795.00
8,280 – 8,320		285.00			413.00			541.00			669.00	18,322 – 18,357		797.00
8,320 – 8,360	8,360 – 8,400	287.00	10,880 – 10,920	10,920 – 10,960	415.00	13,440 – 13,480	13,480 – 13,520	543.00	16,000 – 16,040	16,040 – 16,080	671.00	18,357 – 18,391	18,391 – 18,426	799.00
8,360 – 8,400	8,400 – 8,440	289.00	10,920 – 11,000	10,960 – 11,000	417.00	13,520 – 13,560	13,560 – 13,600	545.00	16,080 – 16,120	16,120 – 16,160	673.00	18,426 – 18,461	18,461 – 18,496	801.00
8,400 – 8,440	8,440 – 8,480	291.00	11,000 – 11,040		419.00			547.00			675.00			803.00
8,440 – 8,480		293.00			421.00			549.00			677.00			805.00
8,480 – 8,520	8,520 – 8,560	295.00	11,040 – 11,080	11,080 – 11,120	423.00	13,600 – 13,640	13,640 – 13,680	551.00	16,160 – 16,200	16,200 – 16,240	679.00	18,496 – 18,530	18,530 – 18,565	807.00
8,520 – 8,560	8,560 – 8,600	297.00	11,120 – 11,160	11,160 – 11,200	425.00	13,680 – 13,720	13,720 – 13,760	553.00	16,240 – 16,280	16,280 – 16,320	681.00	18,565 – 18,600	18,600 – 18,635	809.00
8,560 – 8,600	8,600 – 8,640	299.00			427.00			555.00			683.00			811.00
8,600 – 8,640		301.00			429.00			557.00			685.00			813.00
8,640 – 8,680	8,680 – 8,720	303.00	11,200 – 11,240	11,240 – 11,280	431.00	13,760 – 13,800	13,800 – 13,840	559.00	16,320 – 16,360	16,360 – 16,400	687.00	18,635 – 18,670	18,670 – 18,704	815.00
8,680 – 8,720	8,720 – 8,760	305.00	11,280 – 11,320	11,320 – 11,360	433.00	13,840 – 13,880	13,880 – 13,920	561.00	16,400 – 16,440	16,440 – 16,480	689.00	18,704 – 18,739	18,739 – 18,774	817.00
8,720 – 8,760	8,760 – 8,800	307.00			435.00			563.00			691.00			819.00
8,760 – 8,800		309.00			437.00			565.00			693.00			821.00
8,800 – 8,840	8,840 – 8,880	311.00	11,360 – 11,400	11,400 – 11,440	439.00	13,920 – 13,960	13,960 – 14,000	567.00	16,480 – 16,520	16,520 – 16,560	695.00	18,774 – 18,809	18,809 – 18,843	823.00
8,840 – 8,880	8,880 – 8,920	313.00	11,440 – 11,480	11,480 – 11,520	441.00	14,000 – 14,040	14,040 – 14,080	569.00	16,560 – 16,600	16,600 – 16,640	697.00	18,843 – 18,878	18,878 – 18,913	825.00
8,880 – 8,920	8,920 – 8,960	315.00			443.00			571.00			699.00			827.00
8,920 – 8,960		317.00			445.00			573.00			701.00			829.00
8,960 – 9,000	9,000 – 9,040	319.00	11,520 – 11,560	11,560 – 11,600	447.00	14,080 – 14,120	14,120 – 14,160	575.00	16,640 – 16,680	16,680 – 16,720	703.00	18,913 – 18,948	18,948 – 18,983	831.00
9,000 – 9,040	9,040 – 9,080	321.00	11,600 – 11,640	11,640 – 11,680	449.00	14,160 – 14,200	14,200 – 14,240	577.00	16,720 – 16,760	16,760 – 16,800	705.00	19,017 – 19,052	19,052 – 19,087	833.00
9,040 – 9,080	9,080 – 9,120	323.00			451.00			579.00			707.00			835.00
9,080 – 9,120		325.00			453.00			581.00			709.00			837.00
9,120 – 9,160	9,160 – 9,200	327.00	11,680 – 11,720	11,720 – 11,760	455.00	14,240 – 14,280	14,280 – 14,320	583.00	16,800 – 16,840	16,840 – 16,880	711.00	19,087 – 19,122	19,122 – 19,157	839.00
9,160 – 9,200	9,200 – 9,240	329.00	11,760 – 11,800	11,800 – 11,840	457.00	14,320 – 14,360	14,360 – 14,400	585.00	16,880 – 16,920	16,920 – 16,960	713.00	19,157 – 19,191	19,191 – 19,226	841.00
9,200 – 9,240	9,240 – 9,280	331.00			459.00			587.00			715.00			843.00
9,240 – 9,280		333.00			461.00			589.00			717.00			845.00
9,280 – 9,320	9,320 – 9,360	335.00	11,840 – 11,880	11,880 – 11,920	463.00	14,400 – 14,440	14,440 – 14,480	591.00	16,960 – 17,000	17,000 – 17,035	719.00	19,226 – 19,261	19,261 – 19,296	847.00
9,320 – 9,360	9,360 – 9,400	337.00	11,920 – 11,960	11,960 – 12,000	465.00	14,480 – 14,520	14,520 – 14,560	593.00	17,035 – 17,070	17,070 – 17,104	721.00	19,296 – 19,330	19,330 – 19,365	849.00
9,360 – 9,400	9,400 – 9,440	339.00			467.00			595.00			723.00			851.00
9,400 – 9,440		341.00			469.00			597.00			725.00			853.00
9,440 – 9,480	9,480 – 9,520	343.00	12,000 – 12,040	12,040 – 12,080	471.00	14,560 – 14,600	14,600 – 14,640	599.00	17,104 – 17,139	17,139 – 17,174	727.00	19,365 – 19,400	19,400 – 19,435	855.00
9,480 – 9,520	9,520 – 9,560	345.00	12,080 – 12,120	12,120 – 12,160	473.00	14,640 – 14,680	14,680 – 14,720	601.00	17,174 – 17,209	17,209 – 17,243	729.00	19,435 – 19,470	19,470 – 19,504	857.00
9,520 – 9,560	9,560 – 9,600	347.00			475.00			603.00			731.00			859.00
9,560 – 9,600		349.00			477.00			605.00			733.00			861.00
9,600 – 9,640	9,640 – 9,680	351.00	12,160 – 12,200	12,200 – 12,240	479.00	14,720 – 14,760	14,760 – 14,800	607.00	17,243 – 17,278	17,278 – 17,313	735.00	19,504 – 19,539	19,539 – 19,574	863.00
9,640 – 9,680	9,680 – 9,720	353.00	12,240 – 12,280	12,280 – 12,320	481.00	14,800 – 14,840	14,840 – 14,880	609.00	17,313 – 17,348	17,348 – 17,383	737.00	19,574 – 19,609	19,609 – 19,643	865.00
9,680 – 9,720	9,720 – 9,760	355.00			483.00			611.00			739.00			867.00
9,720 – 9,760		357.00			485.00			613.00			741.00			869.00
9,760 – 9,800	9,800 – 9,840	359.00	12,320 – 12,360	12,360 – 12,400	487.00	14,880 – 14,920	14,920 – 14,960	615.00	17,383 – 17,417	17,417 – 17,452	743.00	19,643 – 19,678	19,678 – 19,713	871.00
9,800 – 9,840	9,840 – 9,880	361.00	12,400 – 12,440	12,440 – 12,480	489.00	14,960 – 15,000	15,000 – 15,040	617.00	17,452 – 17,487	17,487 – 17,522	745.00	19,713 – 19,748	19,748 – 19,783	873.00
9,840 – 9,880	9,880 – 9,920	363.00			491.00			619.00			747.00			875.00
9,880 – 9,920		365.00			493.00			621.00			749.00			877.00
9,920 – 9,960	9,960 – 10,000	367.00	12,480 – 12,520	12,520 – 12,560	495.00	15,040 – 15,080	15,080 – 15,120	623.00	17,522 – 17,557	17,557 – 17,591	751.00	19,783 – 19,817	19,817 – 19,852	879.00
9,960 – 10,000	10,000 – 10,040	369.00	12,560 – 12,600	12,600 – 12,640	497.00	15,120 – 15,160	15,160 – 15,200	625.00	17,591 – 17,626	17,626 – 17,661	753.00	19,852 – 19,887	19,887 – 19,922	881.00
10,000 – 10,040	10,040 – 10,080	371.00			499.00			627.00			755.00			883.00
10,040 – 10,080		373.00			501.00			629.00			757.00			885.00
10,080 – 10,120	10,120 – 10,160	375.00	12,640 – 12,680	12,680 – 12,720	503.00	15,200 – 15,240	15,240 – 15,280	631.00	17,661 – 17,696	17,696 – 17,730	759.00	19,922 – 19,957	19,957 – 19,991	887.00
10,120 – 10,160	10,160 – 10,200	377.00	12,720 – 12,760	12,760 – 12,800	505.00	15,280 – 15,320	15,320 – 15,360	633.00	17,730 – 17,765	17,765 – 17,800	761.00	20,026 – 20,061	20,061 – 20,096	889.00
10,160 – 10,200	10,200 – 10,240	379.00			507.00			635.00			763.00			891.00
10,200 – 10,240		381.00			509.00			637.00			765.00			893.00
10,240 – 10,280	10,280 – 10,320	383.00	12,800 – 12,840	12,840 – 12,880	511.00	15,360 – 15,400	15,400 – 15,440	639.00	17,800 – 17,835	17,835 – 17,870	767.00	20,096 – 20,130	20,130 – 20,165	895.00
10,280 – 10,320	10,320 – 10,360	385.00	12,880 – 12,920	12,920 – 12,960	513.00	15,440 – 15,480	15,480 – 15,520	641.00	17,870 – 17,904	17,904 – 17,939	769.00	20,165 – 20,200	20,200 – 20,235	897.00
10,320 – 10,360	10,360 – 10,400	387.00			515.00			643.00			771.00			899.00
10,360 – 10,400		389.00			517.00			645.00			773.00			901.00
10,400 – 10,440	10,440 – 10,480	391.00	12,960 – 13,000	13,000 – 13,040	519.00	15,520 – 15,560	15,560 – 15,600	647.00	17,939 – 17,974	17,974 – 18,009	775.00	20,235 – 20,270	20,270 – 20,304	903.00
10,440 – 10,480	10,480 – 10,520	393.00	13,040 – 13,080	13,080 – 13,120	521.00	15,600 – 15,640	15,640 – 15,680	649.00	18,009 – 18,043	18,043 – 18,078	777.00	20,304 – 20,339	20,339 – 20,374	905.00
10,480 – 10,520	10,520 – 10,560	395.00			523.00			651.00			779.00			907.00
10,520 – 10,560		397.00			525.00			653.00			781.00			909.00
10,560 – 10,600	10,600 – 10,640	399.00	13,120 – 13,160	13,160 – 13,200	527.00	15,680 – 15,720	15,720 – 15,760	655.00	18,078 – 18,113	18,113 – 18,148	783.00	20,374 – 20,409	20,409 – 20,443	911.00
10,600 – 10,640	10,640 – 10,680	401.00	13,200 – 13,240	13,240 – 13,280	529.00	15,760 – 15,800	15,800 – 15,840	657.00	18,148 – 18,183	18,183 – 18,217	785.00			913.00
10,640 – 10,680	10,680 – 10,720	403.00			531.00			659.00			787.00			915.00
10,680 – 10,720		405.00			533.00			661.00			789.00			917.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 20,443 –	\$ 20,478	\$ 919.00	\$ 22,670 –	\$ 22,704	\$ 1,047.00	\$ 24,896 –	\$ 24,930	\$ 1,175.00	\$ 27,122 –	\$ 27,157	\$ 1,303.00	\$ 29,348 –	\$ 29,383	\$ 1,431.00
20,478 –	20,513	921.00	22,704 –	22,739	1,049.00	24,930 –	24,965	1,177.00	27,157 –	27,191	1,305.00	29,383 –	29,417	1,433.00
20,513 –	20,548	923.00	22,739 –	22,774	1,051.00	24,965 –	25,000	1,179.00	27,191 –	27,226	1,307.00	29,417 –	29,452	1,435.00
20,548 –	20,583	925.00	22,774 –	22,809	1,053.00	25,000 –	25,035	1,181.00	27,226 –	27,261	1,309.00	29,452 –	29,487	1,437.00
20,583 –	20,617	927.00	22,809 –	22,843	1,055.00	25,035 –	25,070	1,183.00	27,261 –	27,296	1,311.00	29,487 –	29,522	1,439.00
20,617 –	20,652	929.00	22,843 –	22,878	1,057.00	25,070 –	25,104	1,185.00	27,296 –	27,330	1,313.00	29,522 –	29,557	1,441.00
20,652 –	20,687	931.00	22,878 –	22,913	1,059.00	25,104 –	25,139	1,187.00	27,330 –	27,365	1,315.00	29,557 –	29,591	1,443.00
20,687 –	20,722	933.00	22,913 –	22,948	1,061.00	25,139 –	25,174	1,189.00	27,365 –	27,400	1,317.00	29,591 –	29,626	1,445.00
20,722 –	20,757	935.00	22,948 –	22,983	1,063.00	25,174 –	25,209	1,191.00	27,400 –	27,435	1,319.00	29,626 –	29,661	1,447.00
20,757 –	20,791	937.00	22,983 –	23,017	1,065.00	25,209 –	25,243	1,193.00	27,435 –	27,470	1,321.00	29,661 –	29,696	1,449.00
20,791 –	20,826	939.00	23,017 –	23,052	1,067.00	25,243 –	25,278	1,195.00	27,470 –	27,504	1,323.00	29,696 –	29,730	1,451.00
20,826 –	20,861	941.00	23,052 –	23,087	1,069.00	25,278 –	25,313	1,197.00	27,504 –	27,539	1,325.00	29,730 –	29,765	1,453.00
20,861 –	20,896	943.00	23,087 –	23,122	1,071.00	25,313 –	25,348	1,199.00	27,539 –	27,574	1,327.00	29,765 –	29,800	1,455.00
20,896 –	20,930	945.00	23,122 –	23,157	1,073.00	25,348 –	25,383	1,201.00	27,574 –	27,609	1,329.00	29,800 –	29,835	1,457.00
20,930 –	20,965	947.00	23,157 –	23,191	1,075.00	25,383 –	25,417	1,203.00	27,609 –	27,643	1,331.00	29,835 –	29,870	1,459.00
20,965 –	21,000	949.00	23,191 –	23,226	1,077.00	25,417 –	25,452	1,205.00	27,643 –	27,678	1,333.00	29,870 –	29,904	1,461.00
21,000 –	21,035	951.00	23,226 –	23,261	1,079.00	25,452 –	25,487	1,207.00	27,678 –	27,713	1,335.00	29,904 –	29,939	1,463.00
21,035 –	21,070	953.00	23,261 –	23,296	1,081.00	25,487 –	25,522	1,209.00	27,713 –	27,748	1,337.00	29,939 –	29,974	1,465.00
21,070 –	21,104	955.00	23,296 –	23,330	1,083.00	25,522 –	25,557	1,211.00	27,748 –	27,783	1,339.00	29,974 –	30,009	1,467.00
21,104 –	21,139	957.00	23,330 –	23,365	1,085.00	25,557 –	25,591	1,213.00	27,783 –	27,817	1,341.00	30,009 –	30,043	1,469.00
21,139 –	21,174	959.00	23,365 –	23,400	1,087.00	25,591 –	25,626	1,215.00	27,817 –	27,852	1,343.00	30,043 –	30,078	1,471.00
21,174 –	21,209	961.00	23,400 –	23,435	1,089.00	25,626 –	25,661	1,217.00	27,852 –	27,887	1,345.00	30,078 –	30,113	1,473.00
21,209 –	21,243	963.00	23,435 –	23,470	1,091.00	25,661 –	25,696	1,219.00	27,887 –	27,922	1,347.00	30,113 –	30,148	1,475.00
21,243 –	21,278	965.00	23,470 –	23,504	1,093.00	25,696 –	25,730	1,221.00	27,922 –	27,957	1,349.00	30,148 –	30,183	1,477.00
21,278 –	21,313	967.00	23,504 –	23,539	1,095.00	25,730 –	25,765	1,223.00	27,957 –	27,991	1,351.00	30,183 –	30,217	1,479.00
21,313 –	21,348	969.00	23,539 –	23,574	1,097.00	25,765 –	25,800	1,225.00	27,991 –	28,026	1,353.00	30,217 –	30,252	1,481.00
21,348 –	21,383	971.00	23,574 –	23,609	1,099.00	25,800 –	25,835	1,227.00	28,026 –	28,061	1,355.00	30,252 –	30,287	1,483.00
21,383 –	21,417	973.00	23,609 –	23,643	1,101.00	25,835 –	25,870	1,229.00	28,061 –	28,096	1,357.00	30,287 –	30,322	1,485.00
21,417 –	21,452	975.00	23,643 –	23,678	1,103.00	25,870 –	25,904	1,231.00	28,096 –	28,130	1,359.00	30,322 –	30,357	1,487.00
21,452 –	21,487	977.00	23,678 –	23,713	1,105.00	25,904 –	25,939	1,233.00	28,130 –	28,165	1,361.00	30,357 –	30,391	1,489.00
21,487 –	21,522	979.00	23,713 –	23,748	1,107.00	25,939 –	25,974	1,235.00	28,165 –	28,200	1,363.00	30,391 –	30,426	1,491.00
21,522 –	21,557	981.00	23,748 –	23,783	1,109.00	25,974 –	26,009	1,237.00	28,200 –	28,235	1,365.00	30,426 –	30,461	1,493.00
21,557 –	21,591	983.00	23,783 –	23,817	1,111.00	26,009 –	26,043	1,239.00	28,235 –	28,270	1,367.00	30,461 –	30,496	1,495.00
21,591 –	21,626	985.00	23,817 –	23,852	1,113.00	26,043 –	26,078	1,241.00	28,270 –	28,304	1,369.00	30,496 –	30,530	1,497.00
21,626 –	21,661	987.00	23,852 –	23,887	1,115.00	26,078 –	26,113	1,243.00	28,304 –	28,339	1,371.00	30,530 –	30,565	1,499.00
21,661 –	21,696	989.00	23,887 –	23,922	1,117.00	26,113 –	26,148	1,245.00	28,339 –	28,374	1,373.00	30,565 –	30,600	1,501.00
21,696 –	21,730	991.00	23,922 –	23,957	1,119.00	26,148 –	26,183	1,247.00	28,374 –	28,409	1,375.00	30,600 –	30,635	1,503.00
21,730 –	21,765	993.00	23,957 –	23,991	1,121.00	26,183 –	26,217	1,249.00	28,409 –	28,443	1,377.00	30,635 –	30,670	1,505.00
21,765 –	21,800	995.00	23,991 –	24,026	1,123.00	26,217 –	26,252	1,251.00	28,443 –	28,478	1,379.00	30,670 –	30,704	1,507.00
21,800 –	21,835	997.00	24,026 –	24,061	1,125.00	26,252 –	26,287	1,253.00	28,478 –	28,513	1,381.00	30,704 –	30,739	1,509.00
21,835 –	21,870	999.00	24,061 –	24,096	1,127.00	26,287 –	26,322	1,255.00	28,513 –	28,548	1,383.00	30,739 –	30,774	1,511.00
21,870 –	21,904	1,001.00	24,096 –	24,130	1,129.00	26,322 –	26,357	1,257.00	28,548 –	28,583	1,385.00	30,774 –	30,809	1,513.00
21,904 –	21,939	1,003.00	24,130 –	24,165	1,131.00	26,357 –	26,391	1,259.00	28,583 –	28,617	1,387.00	30,809 –	30,843	1,515.00
21,939 –	21,974	1,005.00	24,165 –	24,200	1,133.00	26,391 –	26,426	1,261.00	28,617 –	28,652	1,389.00	30,843 –	30,878	1,517.00
21,974 –	22,009	1,007.00	24,200 –	24,235	1,135.00	26,426 –	26,461	1,263.00	28,652 –	28,687	1,391.00	30,878 –	30,913	1,519.00
22,009 –	22,043	1,009.00	24,235 –	24,270	1,137.00	26,461 –	26,496	1,265.00	28,687 –	28,722	1,393.00	30,913 –	30,948	1,521.00
22,043 –	22,078	1,011.00	24,270 –	24,304	1,139.00	26,496 –	26,530	1,267.00	28,722 –	28,757	1,395.00	30,948 –	30,983	1,523.00
22,078 –	22,113	1,013.00	24,304 –	24,339	1,141.00	26,530 –	26,565	1,269.00	28,757 –	28,791	1,397.00	30,983 –	31,017	1,525.00
22,113 –	22,148	1,015.00	24,339 –	24,374	1,143.00	26,565 –	26,600	1,271.00	28,791 –	28,826	1,399.00	31,017 –	31,052	1,527.00
22,148 –	22,183	1,017.00	24,374 –	24,409	1,145.00	26,600 –	26,635	1,273.00	28,826 –	28,861	1,401.00	31,052 –	31,087	1,529.00
22,183 –	22,217	1,019.00	24,409 –	24,443	1,147.00	26,635 –	26,670	1,275.00	28,861 –	28,896	1,403.00	31,087 –	31,122	1,531.00
22,217 –	22,252	1,021.00	24,443 –	24,478	1,149.00	26,670 –	26,704	1,277.00	28,896 –	28,930	1,405.00	31,122 –	31,157	1,533.00
22,252 –	22,287	1,023.00	24,478 –	24,513	1,151.00	26,704 –	26,739	1,279.00	28,930 –	28,965	1,407.00	31,157 –	31,191	1,535.00
22,287 –	22,322	1,025.00	24,513 –	24,548	1,153.00	26,739 –	26,774	1,281.00	28,965 –	29,000	1,409.00	31,191 –	31,226	1,537.00
22,322 –	22,357	1,027.00	24,548 –	24,583	1,155.00	26,774 –	26,809	1,283.00	29,000 –	29,035	1,411.00	31,226 –	31,261	1,539.00
22,357 –	22,391	1,029.00	24,583 –	24,617	1,157.00	26,809 –	26,843	1,285.00	29,035 –	29,070	1,413.00	31,261 –	31,296	1,541.00
22,391 –	22,426	1,031.00	24,617 –	24,652	1,159.00	26,843 –	26,878	1,287.00	29,070 –	29,104	1,415.00	31,296 –	31,330	1,543.00
22,426 –	22,461	1,033.00	24,652 –	24,687	1,161.00	26,878 –	26,913	1,289.00	29,104 –	29,139	1,417.00	31,330 –	31,365	1,545.00
22,461 –	22,496	1,035.00	24,687 –	24,722	1,163.00	26,913 –	26,948	1,291.00	29,139 –	29,174	1,419.00	31,365 –	31,400	1,547.00
22,496 –	22,530	1,037.00	24,722 –	24,757	1,165.00	26,948 –	26,983	1,293.00	29,174 –	29,209	1,421.00	31,400 –	31,435	1,549.00
22,530 –	22,565	1,039.00	24,757 –	24,791	1,167.00	26,983 –	27,017	1,295.00	29,209 –	29,243	1,423.00	31,435 –	31,470	1,551.00
22,565 –	22,600	1,041.00	24,791 –	24,826	1,169.00	27,017 –	27,052	1,297.00	29,243 –	29,278	1,425.00	31,470 –	31,504	1,553.00
22,600 –	22,635	1,043.00	24,826 –	24,861	1,171.00	27,052 –	27,087	1,299.00	29,278 –	29,313	1,427.00	31,504 –	31,539	1,555.00
22,635 –	22,670	1,045.00	24,861 –	24,896	1,173.00	27,087 –	27,122	1,301.00	29,313 –	29,348	1,429.00	31,539 –	31,574	1,557.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 31,574 –	\$ 31,609	\$ 1,559.00	\$ 33,800 –	\$ 33,835	\$ 1,687.00	\$ 36,026 –	\$ 36,061	\$ 1,815.00	\$ 38,252 –	\$ 38,287	\$ 1,943.00	\$ 40,478 –	\$ 40,513	\$ 2,071.00
31,609 –	31,643	1,561.00	33,835 –	33,870	1,689.00	36,061 –	36,096	1,817.00	38,287 –	38,322	1,945.00	40,513 –	40,548	2,073.00
31,643 –	31,678	1,563.00	33,870 –	33,904	1,691.00	36,096 –	36,130	1,819.00	38,322 –	38,357	1,947.00	40,548 –	40,583	2,075.00
31,678 –	31,713	1,565.00	33,904 –	33,939	1,693.00	36,130 –	36,165	1,821.00	38,357 –	38,391	1,949.00	40,583 –	40,617	2,077.00
31,713 –	31,748	1,567.00	33,939 –	33,974	1,695.00	36,165 –	36,200	1,823.00	38,391 –	38,426	1,951.00	40,617 –	40,652	2,079.00
31,748 –	31,783	1,569.00	33,974 –	34,009	1,697.00	36,200 –	36,235	1,825.00	38,426 –	38,461	1,953.00	40,652 –	40,687	2,081.00
31,783 –	31,817	1,571.00	34,009 –	34,043	1,699.00	36,235 –	36,270	1,827.00	38,461 –	38,496	1,955.00	40,687 –	40,722	2,083.00
31,817 –	31,852	1,573.00	34,043 –	34,078	1,701.00	36,270 –	36,304	1,829.00	38,496 –	38,530	1,957.00	40,722 –	40,757	2,085.00
31,852 –	31,887	1,575.00	34,078 –	34,113	1,703.00	36,304 –	36,339	1,831.00	38,530 –	38,565	1,959.00	40,757 –	40,791	2,087.00
31,887 –	31,922	1,577.00	34,113 –	34,148	1,705.00	36,339 –	36,374	1,833.00	38,565 –	38,600	1,961.00	40,791 –	40,826	2,089.00
31,922 –	31,957	1,579.00	34,148 –	34,183	1,707.00	36,374 –	36,409	1,835.00	38,600 –	38,635	1,963.00	40,826 –	40,861	2,091.00
31,957 –	31,991	1,581.00	34,183 –	34,217	1,709.00	36,409 –	36,443	1,837.00	38,635 –	38,670	1,965.00	40,861 –	40,896	2,093.00
31,991 –	32,026	1,583.00	34,217 –	34,252	1,711.00	36,443 –	36,478	1,839.00	38,670 –	38,704	1,967.00	40,896 –	40,930	2,095.00
32,026 –	32,061	1,585.00	34,252 –	34,287	1,713.00	36,478 –	36,513	1,841.00	38,704 –	38,739	1,969.00	40,930 –	40,965	2,097.00
32,061 –	32,096	1,587.00	34,287 –	34,322	1,715.00	36,513 –	36,548	1,843.00	38,739 –	38,774	1,971.00	40,965 –	41,000	2,099.00
32,096 –	32,130	1,589.00	34,322 –	34,357	1,717.00	36,548 –	36,583	1,845.00	38,774 –	38,809	1,973.00	41,000 –	41,035	2,101.00
32,130 –	32,165	1,591.00	34,357 –	34,391	1,719.00	36,583 –	36,617	1,847.00	38,809 –	38,843	1,975.00	41,035 –	41,070	2,103.00
32,165 –	32,200	1,593.00	34,391 –	34,426	1,721.00	36,617 –	36,652	1,849.00	38,843 –	38,878	1,977.00	41,070 –	41,104	2,105.00
32,200 –	32,235	1,595.00	34,426 –	34,461	1,723.00	36,652 –	36,687	1,851.00	38,878 –	38,913	1,979.00	41,104 –	41,139	2,107.00
32,235 –	32,270	1,597.00	34,461 –	34,496	1,725.00	36,687 –	36,722	1,853.00	38,913 –	38,948	1,981.00	41,139 –	41,174	2,109.00
32,270 –	32,304	1,599.00	34,496 –	34,530	1,727.00	36,722 –	36,757	1,855.00	38,948 –	38,983	1,983.00	41,174 –	41,209	2,111.00
32,304 –	32,339	1,601.00	34,530 –	34,565	1,729.00	36,757 –	36,791	1,857.00	38,983 –	39,017	1,985.00	41,209 –	41,243	2,113.00
32,339 –	32,374	1,603.00	34,565 –	34,600	1,731.00	36,791 –	36,826	1,859.00	39,017 –	39,052	1,987.00	41,243 –	41,278	2,115.00
32,374 –	32,409	1,605.00	34,600 –	34,635	1,733.00	36,826 –	36,861	1,861.00	39,052 –	39,087	1,989.00	41,278 –	41,313	2,117.00
32,409 –	32,443	1,607.00	34,635 –	34,670	1,735.00	36,861 –	36,896	1,863.00	39,087 –	39,122	1,991.00	41,313 –	41,348	2,119.00
32,443 –	32,478	1,609.00	34,670 –	34,704	1,737.00	36,896 –	36,930	1,865.00	39,122 –	39,157	1,993.00	41,348 –	41,383	2,121.00
32,478 –	32,513	1,611.00	34,704 –	34,739	1,739.00	36,930 –	36,965	1,867.00	39,157 –	39,191	1,995.00	41,383 –	41,417	2,123.00
32,513 –	32,548	1,613.00	34,739 –	34,774	1,741.00	36,965 –	37,000	1,869.00	39,191 –	39,226	1,997.00	41,417 –	41,452	2,125.00
32,548 –	32,583	1,615.00	34,774 –	34,809	1,743.00	37,000 –	37,035	1,871.00	39,226 –	39,261	1,999.00	41,452 –	41,487	2,127.00
32,583 –	32,617	1,617.00	34,809 –	34,843	1,745.00	37,035 –	37,070	1,873.00	39,261 –	39,296	2,001.00	41,487 –	41,522	2,129.00
32,617 –	32,652	1,619.00	34,843 –	34,878	1,747.00	37,070 –	37,104	1,875.00	39,296 –	39,330	2,003.00	41,522 –	41,557	2,131.00
32,652 –	32,687	1,621.00	34,878 –	34,913	1,749.00	37,104 –	37,139	1,877.00	39,330 –	39,365	2,005.00	41,557 –	41,591	2,133.00
32,687 –	32,722	1,623.00	34,913 –	34,948	1,751.00	37,139 –	37,174	1,879.00	39,365 –	39,400	2,007.00	41,591 –	41,626	2,135.00
32,722 –	32,757	1,625.00	34,948 –	34,983	1,753.00	37,174 –	37,209	1,881.00	39,400 –	39,435	2,009.00	41,626 –	41,661	2,137.00
32,757 –	32,791	1,627.00	34,983 –	35,017	1,755.00	37,209 –	37,243	1,883.00	39,435 –	39,470	2,011.00	41,661 –	41,696	2,139.00
32,791 –	32,826	1,629.00	35,017 –	35,052	1,757.00	37,243 –	37,278	1,885.00	39,470 –	39,504	2,013.00	41,696 –	41,730	2,141.00
32,826 –	32,861	1,631.00	35,052 –	35,087	1,759.00	37,278 –	37,313	1,887.00	39,504 –	39,539	2,015.00	41,730 –	41,765	2,143.00
32,861 –	32,896	1,633.00	35,087 –	35,122	1,761.00	37,313 –	37,348	1,889.00	39,539 –	39,574	2,017.00	41,765 –	41,800	2,145.00
32,896 –	32,930	1,635.00	35,122 –	35,157	1,763.00	37,348 –	37,383	1,891.00	39,574 –	39,609	2,019.00	41,800 –	41,835	2,147.00
32,930 –	32,965	1,637.00	35,157 –	35,191	1,765.00	37,383 –	37,417	1,893.00	39,609 –	39,643	2,021.00	41,835 –	41,870	2,149.00
32,965 –	33,000	1,639.00	35,191 –	35,226	1,767.00	37,417 –	37,452	1,895.00	39,643 –	39,678	2,023.00	41,870 –	41,904	2,151.00
33,000 –	33,035	1,641.00	35,226 –	35,261	1,769.00	37,452 –	37,487	1,897.00	39,678 –	39,713	2,025.00	41,904 –	41,939	2,153.00
33,035 –	33,070	1,643.00	35,261 –	35,296	1,771.00	37,487 –	37,522	1,899.00	39,713 –	39,748	2,027.00	41,939 –	41,974	2,155.00
33,070 –	33,104	1,645.00	35,296 –	35,330	1,773.00	37,522 –	37,557	1,901.00	39,748 –	39,783	2,029.00	41,974 –	42,009	2,157.00
33,104 –	33,139	1,647.00	35,330 –	35,365	1,775.00	37,557 –	37,591	1,903.00	39,783 –	39,817	2,031.00	42,009 –	42,043	2,159.00
33,139 –	33,174	1,649.00	35,365 –	35,400	1,777.00	37,591 –	37,626	1,905.00	39,817 –	39,852	2,033.00	42,043 –	42,078	2,161.00
33,174 –	33,209	1,651.00	35,400 –	35,435	1,779.00	37,626 –	37,661	1,907.00	39,852 –	39,887	2,035.00	42,078 –	42,113	2,163.00
33,209 –	33,243	1,653.00	35,435 –	35,470	1,781.00	37,661 –	37,696	1,909.00	39,887 –	39,922	2,037.00	42,113 –	42,148	2,165.00
33,243 –	33,278	1,655.00	35,470 –	35,504	1,783.00	37,696 –	37,730	1,911.00	39,922 –	39,957	2,039.00	42,148 –	42,183	2,167.00
33,278 –	33,313	1,657.00	35,504 –	35,539	1,785.00	37,730 –	37,765	1,913.00	39,957 –	39,991	2,041.00	42,183 –	42,217	2,169.00
33,313 –	33,348	1,659.00	35,539 –	35,574	1,787.00	37,765 –	37,800	1,915.00	39,991 –	40,026	2,043.00	42,217 –	42,252	2,171.00
33,348 –	33,383	1,661.00	35,574 –	35,609	1,789.00	37,800 –	37,835	1,917.00	40,026 –	40,061	2,045.00	42,252 –	42,287	2,173.00
33,383 –	33,417	1,663.00	35,609 –	35,643	1,791.00	37,835 –	37,870	1,919.00	40,061 –	40,096	2,047.00	42,287 –	42,322	2,175.00
33,417 –	33,452	1,665.00	35,643 –	35,678	1,793.00	37,870 –	37,904	1,921.00	40,096 –	40,130	2,049.00	42,322 –	42,357	2,177.00
33,452 –	33,487	1,667.00	35,678 –	35,713	1,795.00	37,904 –	37,939	1,923.00	40,130 –	40,165	2,051.00	42,357 –	42,391	2,179.00
33,487 –	33,522	1,669.00	35,713 –	35,748	1,797.00	37,939 –	37,974	1,925.00	40,165 –	40,200	2,053.00	42,391 –	42,426	2,181.00
33,522 –	33,557	1,671.00	35,748 –	35,783	1,799.00	37,974 –	38,009	1,927.00	40,200 –	40,235	2,055.00	42,426 –	42,461	2,183.00
33,557 –	33,591	1,673.00	35,783 –	35,817	1,801.00	38,009 –	38,043	1,929.00	40,235 –	40,270	2,057.00	42,461 –	42,496	2,185.00
33,591 –	33,626	1,675.00	35,817 –	35,852	1,803.00	38,043 –	38,078	1,931.00	40,270 –	40,304				

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 42,704 –	\$ 42,739	\$ 2,199.00	\$ 44,930 –	\$ 44,965	\$ 2,327.00	\$ 47,157 –	\$ 47,191	\$ 2,455.00	\$ 49,383 –	\$ 49,417	\$ 2,583.00	\$ 51,609 –	\$ 51,643	\$ 2,711.00
42,739 –	42,774	2,201.00	44,965 –	45,000	2,329.00	47,191 –	47,226	2,457.00	49,417 –	49,452	2,585.00	51,643 –	51,678	2,713.00
42,774 –	42,809	2,203.00	45,000 –	45,035	2,331.00	47,226 –	47,261	2,459.00	49,452 –	49,487	2,587.00	51,678 –	51,713	2,715.00
42,809 –	42,843	2,205.00	45,035 –	45,070	2,333.00	47,261 –	47,296	2,461.00	49,487 –	49,522	2,589.00	51,713 –	51,748	2,717.00
42,843 –	42,878	2,207.00	45,070 –	45,104	2,335.00	47,296 –	47,330	2,463.00	49,522 –	49,557	2,591.00	51,748 –	51,783	2,719.00
42,878 –	42,913	2,209.00	45,104 –	45,139	2,337.00	47,330 –	47,365	2,465.00	49,557 –	49,591	2,593.00	51,783 –	51,817	2,721.00
42,913 –	42,948	2,211.00	45,139 –	45,174	2,339.00	47,365 –	47,400	2,467.00	49,591 –	49,626	2,595.00	51,817 –	51,852	2,723.00
42,948 –	42,983	2,213.00	45,174 –	45,209	2,341.00	47,400 –	47,435	2,469.00	49,626 –	49,661	2,597.00	51,852 –	51,887	2,725.00
42,983 –	43,017	2,215.00	45,209 –	45,243	2,343.00	47,435 –	47,470	2,471.00	49,661 –	49,696	2,599.00	51,887 –	51,922	2,727.00
43,017 –	43,052	2,217.00	45,243 –	45,278	2,345.00	47,470 –	47,504	2,473.00	49,696 –	49,730	2,601.00	51,922 –	51,957	2,729.00
43,052 –	43,087	2,219.00	45,278 –	45,313	2,347.00	47,504 –	47,539	2,475.00	49,730 –	49,765	2,603.00	51,957 –	51,991	2,731.00
43,087 –	43,122	2,221.00	45,313 –	45,348	2,349.00	47,539 –	47,574	2,477.00	49,765 –	49,800	2,605.00	51,991 –	52,026	2,733.00
43,122 –	43,157	2,223.00	45,348 –	45,383	2,351.00	47,574 –	47,609	2,479.00	49,800 –	49,835	2,607.00	52,026 –	52,061	2,735.00
43,157 –	43,191	2,225.00	45,383 –	45,417	2,353.00	47,609 –	47,643	2,481.00	49,835 –	49,870	2,609.00	52,061 –	52,096	2,737.00
43,191 –	43,226	2,227.00	45,417 –	45,452	2,355.00	47,643 –	47,678	2,483.00	49,870 –	49,904	2,611.00	52,096 –	52,130	2,739.00
43,226 –	43,261	2,229.00	45,452 –	45,487	2,357.00	47,678 –	47,713	2,485.00	49,904 –	49,939	2,613.00	52,130 –	52,165	2,741.00
43,261 –	43,296	2,231.00	45,487 –	45,522	2,359.00	47,713 –	47,748	2,487.00	49,939 –	49,974	2,615.00	52,165 –	52,200	2,743.00
43,296 –	43,330	2,233.00	45,522 –	45,557	2,361.00	47,748 –	47,783	2,489.00	49,974 –	50,009	2,617.00	52,200 –	52,235	2,745.00
43,330 –	43,365	2,235.00	45,557 –	45,591	2,363.00	47,783 –	47,817	2,491.00	50,009 –	50,043	2,619.00	52,235 –	52,270	2,747.00
43,365 –	43,400	2,237.00	45,591 –	45,626	2,365.00	47,817 –	47,852	2,493.00	50,043 –	50,078	2,621.00	52,270 –	52,304	2,749.00
43,400 –	43,435	2,239.00	45,626 –	45,661	2,367.00	47,852 –	47,887	2,495.00	50,078 –	50,113	2,623.00	52,304 –	52,339	2,751.00
43,435 –	43,470	2,241.00	45,661 –	45,696	2,369.00	47,887 –	47,922	2,497.00	50,113 –	50,148	2,625.00	52,339 –	52,374	2,753.00
43,470 –	43,504	2,243.00	45,696 –	45,730	2,371.00	47,922 –	47,957	2,499.00	50,148 –	50,183	2,627.00	52,374 –	52,409	2,755.00
43,504 –	43,539	2,245.00	45,730 –	45,765	2,373.00	47,957 –	47,991	2,501.00	50,183 –	50,217	2,629.00	52,409 –	52,443	2,757.00
43,539 –	43,574	2,247.00	45,765 –	45,800	2,375.00	47,991 –	48,026	2,503.00	50,217 –	50,252	2,631.00	52,443 –	52,478	2,759.00
43,574 –	43,609	2,249.00	45,800 –	45,835	2,377.00	48,026 –	48,061	2,505.00	50,252 –	50,287	2,633.00	52,478 –	52,513	2,761.00
43,609 –	43,643	2,251.00	45,835 –	45,870	2,379.00	48,061 –	48,096	2,507.00	50,287 –	50,322	2,635.00	52,513 –	52,548	2,763.00
43,643 –	43,678	2,253.00	45,870 –	45,904	2,381.00	48,096 –	48,130	2,509.00	50,322 –	50,357	2,637.00	52,548 –	52,583	2,765.00
43,678 –	43,713	2,255.00	45,904 –	45,939	2,383.00	48,130 –	48,165	2,511.00	50,357 –	50,391	2,639.00	52,583 –	52,617	2,767.00
43,713 –	43,748	2,257.00	45,939 –	45,974	2,385.00	48,165 –	48,200	2,513.00	50,391 –	50,426	2,641.00	52,617 –	52,652	2,769.00
43,748 –	43,783	2,259.00	45,974 –	46,009	2,387.00	48,200 –	48,235	2,515.00	50,426 –	50,461	2,643.00	52,652 –	52,687	2,771.00
43,783 –	43,817	2,261.00	46,009 –	46,043	2,389.00	48,235 –	48,270	2,517.00	50,461 –	50,496	2,645.00	52,687 –	52,722	2,773.00
43,817 –	43,852	2,263.00	46,043 –	46,078	2,391.00	48,270 –	48,304	2,519.00	50,496 –	50,530	2,647.00	52,722 –	52,757	2,775.00
43,852 –	43,887	2,265.00	46,078 –	46,113	2,393.00	48,304 –	48,339	2,521.00	50,530 –	50,565	2,649.00	52,757 –	52,791	2,777.00
43,887 –	43,922	2,267.00	46,113 –	46,148	2,395.00	48,339 –	48,374	2,523.00	50,565 –	50,600	2,651.00	52,791 –	52,826	2,779.00
43,922 –	43,957	2,269.00	46,148 –	46,183	2,397.00	48,374 –	48,409	2,525.00	50,600 –	50,635	2,653.00	52,826 –	52,861	2,781.00
43,957 –	43,991	2,271.00	46,183 –	46,217	2,399.00	48,409 –	48,443	2,527.00	50,635 –	50,670	2,655.00	52,861 –	52,896	2,783.00
43,991 –	44,026	2,273.00	46,217 –	46,252	2,401.00	48,443 –	48,478	2,529.00	50,670 –	50,704	2,657.00	52,896 –	52,930	2,785.00
44,026 –	44,061	2,275.00	46,252 –	46,287	2,403.00	48,478 –	48,513	2,531.00	50,704 –	50,739	2,659.00	52,930 –	52,965	2,787.00
44,061 –	44,096	2,277.00	46,287 –	46,322	2,405.00	48,513 –	48,548	2,533.00	50,739 –	50,774	2,661.00	52,965 –	53,000	2,789.00
44,096 –	44,130	2,279.00	46,322 –	46,357	2,407.00	48,548 –	48,583	2,535.00	50,774 –	50,809	2,663.00	53,000 –	53,035	2,791.00
44,130 –	44,165	2,281.00	46,357 –	46,391	2,409.00	48,583 –	48,617	2,537.00	50,809 –	50,843	2,665.00	53,035 –	53,070	2,793.00
44,165 –	44,200	2,283.00	46,391 –	46,426	2,411.00	48,617 –	48,652	2,539.00	50,843 –	50,878	2,667.00	53,070 –	53,104	2,795.00
44,200 –	44,235	2,285.00	46,426 –	46,461	2,413.00	48,652 –	48,687	2,541.00	50,878 –	50,913	2,669.00	53,104 –	53,139	2,797.00
44,235 –	44,270	2,287.00	46,461 –	46,496	2,415.00	48,687 –	48,722	2,543.00	50,913 –	50,948	2,671.00	53,139 –	53,174	2,799.00
44,270 –	44,304	2,289.00	46,496 –	46,530	2,417.00	48,722 –	48,757	2,545.00	50,948 –	50,983	2,673.00	53,174 –	53,209	2,801.00
44,304 –	44,339	2,291.00	46,530 –	46,565	2,419.00	48,757 –	48,791	2,547.00	50,983 –	51,017	2,675.00	53,209 –	53,243	2,803.00
44,339 –	44,374	2,293.00	46,565 –	46,600	2,421.00	48,791 –	48,826	2,549.00	51,017 –	51,052	2,677.00	53,243 –	53,278	2,805.00
44,374 –	44,409	2,295.00	46,600 –	46,635	2,423.00	48,826 –	48,861	2,551.00	51,052 –	51,087	2,679.00	53,278 –	53,313	2,807.00
44,409 –	44,443	2,297.00	46,635 –	46,670	2,425.00	48,861 –	48,896	2,553.00	51,087 –	51,122	2,681.00	53,313 –	53,348	2,809.00
44,443 –	44,478	2,299.00	46,670 –	46,704	2,427.00	48,896 –	48,930	2,555.00	51,122 –	51,157	2,683.00	53,348 –	53,383	2,811.00
44,478 –	44,513	2,301.00	46,704 –	46,739	2,429.00	48,930 –	48,965	2,557.00	51,157 –	51,191	2,685.00	53,383 –	53,417	2,813.00
44,513 –	44,548	2,303.00	46,739 –	46,774	2,431.00	48,965 –	49,000	2,559.00	51,191 –	51,226	2,687.00	53,417 –	53,452	2,815.00
44,548 –	44,583	2,305.00	46,774 –	46,809	2,433.00	49,000 –	49,035	2,561.00	51,226 –	51,261	2,689.00	53,452 –	53,487	2,817.00
44,583 –	44,617	2,307.00	46,809 –	46,843	2,435.00	49,035 –	49,070	2,563.00	51,261 –	51,296	2,691.00	53,487 –	53,522	2,819.00
44,617 –	44,652	2,309.00	46,843 –	46,878	2,437.00	49,070 –	49,104	2,565.00	51,296 –	51,330	2,693.00	53,522 –	53,557	2,821.00
44,652 –	44,687	2,311.00	46,878 –	46,913	2,439.00	49,104 –	49,139	2,567.00	51,330 –	51,365	2,695.00	53,557 –	53,591	2,823.00
44,687 –	44,722	2,313.00	46,913 –	46,948	2,441.00	49,139 –	49,174	2,569.00	51,365 –	51,400	2,697.00	53,591 –	53,626	2,825.00
44,722 –	44,757	2,315.00	46,948 –	46,983	2,443.00	49,174 –	49,209	2,571.00	51,400 –	51,435	2,699.00	53,626 –	53,661	2,827.00
44,757 –	44,791	2,317.00	46,983 –	47,017	2,445.00	49,209 –	49,243	2,573.00	51,435 –	51,470	2,701.00	53,661 –	53,696	2,829.00
44,791 –	44,826	2,319.00	47,017 –	47,052	2,447.00	49,243 –	49,278	2,575.00	51,470 –	51,504	2,703.00	53,696 –	53,730	2,831.00
44,826 –	44,861	2,321.00	47,052 –	47,087	2,449.00	49,278 –	49,313	2,577.00	51,504 –	51,539	2,705.00	53,730 –	53,765	2,833.00
44,861 –	44,896	2,323.00	47,087 –	47,122	2,451.00	49,313 –	49,348	2,579.00	51,539 –	51,574	2,707.00	53,765 –	53,800	2,835.00
44,896 –	44,930	2,325.00	47,122 –	47,157	2,453.00	49,348 –	49,383	2,581.00	51,574 –	51,609	2,709.00	53,800 –	53,835	2,837.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 53,835 –	\$ 53,870	\$ 2,839.00	\$ 56,061 –	\$ 56,096	\$ 2,967.00	\$ 58,287 –	\$ 58,322	\$ 3,095.00	\$ 60,513 –	\$ 60,548	\$ 3,223.00	\$ 62,739 –	\$ 62,774	\$ 3,351.00
53,870 –	53,904	2,841.00	56,096 –	56,130	2,969.00	58,322 –	58,357	3,097.00	60,548 –	60,583	3,225.00	62,774 –	62,809	3,353.00
53,904 –	53,939	2,843.00	56,130 –	56,165	2,971.00	58,357 –	58,391	3,099.00	60,583 –	60,617	3,227.00	62,809 –	62,843	3,355.00
53,939 –	53,974	2,845.00	56,165 –	56,200	2,973.00	58,391 –	58,426	3,101.00	60,617 –	60,652	3,229.00	62,843 –	62,878	3,357.00
53,974 –	54,009	2,847.00	56,200 –	56,235	2,975.00	58,426 –	58,461	3,103.00	60,652 –	60,687	3,231.00	62,878 –	62,913	3,359.00
54,009 –	54,043	2,849.00	56,235 –	56,270	2,977.00	58,461 –	58,496	3,105.00	60,687 –	60,722	3,233.00	62,913 –	62,948	3,361.00
54,043 –	54,078	2,851.00	56,270 –	56,304	2,979.00	58,496 –	58,530	3,107.00	60,722 –	60,757	3,235.00	62,948 –	62,983	3,363.00
54,078 –	54,113	2,853.00	56,304 –	56,339	2,981.00	58,530 –	58,565	3,109.00	60,757 –	60,791	3,237.00	62,983 –	63,017	3,365.00
54,113 –	54,148	2,855.00	56,339 –	56,374	2,983.00	58,565 –	58,600	3,111.00	60,791 –	60,826	3,239.00	63,017 –	63,052	3,367.00
54,148 –	54,183	2,857.00	56,374 –	56,409	2,985.00	58,600 –	58,635	3,113.00	60,826 –	60,861	3,241.00	63,052 –	63,087	3,369.00
54,183 –	54,217	2,859.00	56,409 –	56,443	2,987.00	58,635 –	58,670	3,115.00	60,861 –	60,896	3,243.00	63,087 –	63,122	3,371.00
54,217 –	54,252	2,861.00	56,443 –	56,478	2,989.00	58,670 –	58,704	3,117.00	60,896 –	60,930	3,245.00	63,122 –	63,157	3,373.00
54,252 –	54,287	2,863.00	56,478 –	56,513	2,991.00	58,704 –	58,739	3,119.00	60,930 –	60,965	3,247.00	63,157 –	63,191	3,375.00
54,287 –	54,322	2,865.00	56,513 –	56,548	2,993.00	58,739 –	58,774	3,121.00	60,965 –	61,000	3,249.00	63,191 –	63,226	3,377.00
54,322 –	54,357	2,867.00	56,548 –	56,583	2,995.00	58,774 –	58,809	3,123.00	61,000 –	61,035	3,251.00	63,226 –	63,261	3,379.00
54,357 –	54,391	2,869.00	56,583 –	56,617	2,997.00	58,809 –	58,843	3,125.00	61,035 –	61,070	3,253.00	63,261 –	63,296	3,381.00
54,391 –	54,426	2,871.00	56,617 –	56,652	2,999.00	58,843 –	58,878	3,127.00	61,070 –	61,104	3,255.00	63,296 –	63,330	3,383.00
54,426 –	54,461	2,873.00	56,652 –	56,687	3,001.00	58,878 –	58,913	3,129.00	61,104 –	61,139	3,257.00	63,330 –	63,365	3,385.00
54,461 –	54,496	2,875.00	56,687 –	56,722	3,003.00	58,913 –	58,948	3,131.00	61,139 –	61,174	3,259.00	63,365 –	63,400	3,387.00
54,496 –	54,530	2,877.00	56,722 –	56,757	3,005.00	58,948 –	58,983	3,133.00	61,174 –	61,209	3,261.00	63,400 –	63,435	3,389.00
54,530 –	54,565	2,879.00	56,757 –	56,791	3,007.00	58,983 –	59,017	3,135.00	61,209 –	61,243	3,263.00	63,435 –	63,470	3,391.00
54,565 –	54,600	2,881.00	56,791 –	56,826	3,009.00	59,017 –	59,052	3,137.00	61,243 –	61,278	3,265.00	63,470 –	63,504	3,393.00
54,600 –	54,635	2,883.00	56,826 –	56,861	3,011.00	59,052 –	59,087	3,139.00	61,278 –	61,313	3,267.00	63,504 –	63,539	3,395.00
54,635 –	54,670	2,885.00	56,861 –	56,896	3,013.00	59,087 –	59,122	3,141.00	61,313 –	61,348	3,269.00	63,539 –	63,574	3,397.00
54,670 –	54,704	2,887.00	56,896 –	56,930	3,015.00	59,122 –	59,157	3,143.00	61,348 –	61,383	3,271.00	63,574 –	63,609	3,399.00
54,704 –	54,739	2,889.00	56,930 –	56,965	3,017.00	59,157 –	59,191	3,145.00	61,383 –	61,417	3,273.00	63,609 –	63,643	3,401.00
54,739 –	54,774	2,891.00	56,965 –	57,000	3,019.00	59,191 –	59,226	3,147.00	61,417 –	61,452	3,275.00	63,643 –	63,678	3,403.00
54,774 –	54,809	2,893.00	57,000 –	57,035	3,021.00	59,226 –	59,261	3,149.00	61,452 –	61,487	3,277.00	63,678 –	63,713	3,405.00
54,809 –	54,843	2,895.00	57,035 –	57,070	3,023.00	59,261 –	59,296	3,151.00	61,487 –	61,522	3,279.00	63,713 –	63,748	3,407.00
54,843 –	54,878	2,897.00	57,070 –	57,104	3,025.00	59,296 –	59,330	3,153.00	61,522 –	61,557	3,281.00	63,748 –	63,783	3,409.00
54,878 –	54,913	2,899.00	57,104 –	57,139	3,027.00	59,330 –	59,365	3,155.00	61,557 –	61,591	3,283.00	63,783 –	63,817	3,411.00
54,913 –	54,948	2,901.00	57,139 –	57,174	3,029.00	59,365 –	59,400	3,157.00	61,591 –	61,626	3,285.00	63,817 –	63,852	3,413.00
54,948 –	54,983	2,903.00	57,174 –	57,209	3,031.00	59,400 –	59,435	3,159.00	61,626 –	61,661	3,287.00	63,852 –	63,887	3,415.00
54,983 –	55,017	2,905.00	57,209 –	57,243	3,033.00	59,435 –	59,470	3,161.00	61,661 –	61,696	3,289.00	63,887 –	63,922	3,417.00
55,017 –	55,052	2,907.00	57,243 –	57,278	3,035.00	59,470 –	59,504	3,163.00	61,696 –	61,730	3,291.00	63,922 –	63,957	3,419.00
55,052 –	55,087	2,909.00	57,278 –	57,313	3,037.00	59,504 –	59,539	3,165.00	61,730 –	61,765	3,293.00	63,957 –	63,991	3,421.00
55,087 –	55,122	2,911.00	57,313 –	57,348	3,039.00	59,539 –	59,574	3,167.00	61,765 –	61,800	3,295.00	63,991 –	64,026	3,423.00
55,122 –	55,157	2,913.00	57,348 –	57,383	3,041.00	59,574 –	59,609	3,169.00	61,800 –	61,835	3,297.00	64,026 –	64,061	3,425.00
55,157 –	55,191	2,915.00	57,383 –	57,417	3,043.00	59,609 –	59,643	3,171.00	61,835 –	61,870	3,299.00	64,061 –	64,096	3,427.00
55,191 –	55,226	2,917.00	57,417 –	57,452	3,045.00	59,643 –	59,678	3,173.00	61,870 –	61,904	3,301.00	64,096 –	64,130	3,429.00
55,226 –	55,261	2,919.00	57,452 –	57,487	3,047.00	59,678 –	59,713	3,175.00	61,904 –	61,939	3,303.00	64,130 –	64,165	3,431.00
55,261 –	55,296	2,921.00	57,487 –	57,522	3,049.00	59,713 –	59,748	3,177.00	61,939 –	61,974	3,305.00	64,165 –	64,200	3,433.00
55,296 –	55,330	2,923.00	57,522 –	57,557	3,051.00	59,748 –	59,783	3,179.00	61,974 –	62,009	3,307.00	64,200 –	64,235	3,435.00
55,330 –	55,365	2,925.00	57,557 –	57,591	3,053.00	59,783 –	59,817	3,181.00	62,009 –	62,043	3,309.00	64,235 –	64,270	3,437.00
55,365 –	55,400	2,927.00	57,591 –	57,626	3,055.00	59,817 –	59,852	3,183.00	62,043 –	62,078	3,311.00	64,270 –	64,304	3,439.00
55,400 –	55,435	2,929.00	57,626 –	57,661	3,057.00	59,852 –	59,887	3,185.00	62,078 –	62,113	3,313.00	64,304 –	64,339	3,441.00
55,435 –	55,470	2,931.00	57,661 –	57,696	3,059.00	59,887 –	59,922	3,187.00	62,113 –	62,148	3,315.00	64,339 –	64,374	3,443.00
55,470 –	55,504	2,933.00	57,696 –	57,730	3,061.00	59,922 –	59,957	3,189.00	62,148 –	62,183	3,317.00	64,374 –	64,409	3,445.00
55,504 –	55,539	2,935.00	57,730 –	57,765	3,063.00	59,957 –	59,991	3,191.00	62,183 –	62,217	3,319.00	64,409 –	64,443	3,447.00
55,539 –	55,574	2,937.00	57,765 –	57,800	3,065.00	59,991 –	60,026	3,193.00	62,217 –	62,252	3,321.00	64,443 –	64,478	3,449.00
55,574 –	55,609	2,939.00	57,800 –	57,835	3,067.00	60,026 –	60,061	3,195.00	62,252 –	62,287	3,323.00	64,478 –	64,513	3,451.00
55,609 –	55,643	2,941.00	57,835 –	57,870	3,069.00	60,061 –	60,096	3,197.00	62,287 –	62,322	3,325.00	64,513 –	64,548	3,453.00
55,643 –	55,678	2,943.00	57,870 –	57,904	3,071.00	60,096 –	60,130	3,199.00	62,322 –	62,357	3,327.00	64,548 –	64,583	3,455.00
55,678 –	55,713	2,945.00	57,904 –	57,939	3,073.00	60,130 –	60,165	3,201.00	62,357 –	62,391	3,329.00	64,583 –	64,617	3,457.00
55,713 –	55,748	2,947.00	57,939 –	57,974	3,075.00	60,165 –	60,200	3,203.00	62,391 –	62,426	3,331.00	64,617 –	64,652	3,459.00
55,748 –	55,783	2,949.00	57,974 –	58,009	3,077.00	60,200 –	60,235	3,205.00	62,426 –	62,461	3,333.00	64,652 –	64,687	3,461.00
55,783 –	55,817	2,951.00	58,009 –	58,043	3,079.00	60,235 –	60,270	3,207.00	62,461 –	62,496	3,335.00	64,687 –	64,722	3,463.00
55,817 –	55,852	2,953.00	58,043 –	58,078	3,081.00	60,270 –	60,304	3,209.00	62,496 –	62,530	3,337.00	64,722 –	64,757	3,465.00
55,852 –	55,887	2,955.00	58,078 –	58,113	3,083.00	60,304 –	60,339	3,211.00	62,530 –	62,565				

2004 Income Tax Return Mailing Addresses and Locality Codes

You may mail your income tax return to your Commissioner of the Revenue at the address below or directly to the Department of Taxation at the addresses listed at the bottom of the next page.

* Denotes Director Of Finance

** Denotes Director, Department Of Tax Administration

COUNTIES

Accomack County - 001

P.O. Box 186, Accomac, VA 23301-0186
757-787-5747

Albemarle County * - 003

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-296-5851

Alleghany County - 005

P.O. Box 300, Low Moor, VA 24457
540-863-6640

Amelia County - 007

P.O. Box 269, Amelia, VA 23002
804-561-2158

Amherst County - 009

P.O. Box 719, Amherst, VA 24521
434-946-9310

Appomattox County - 011

P.O. Box 125, Appomattox, VA 24522
434-352-7450

Arlington County - 013

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-228-3055

Augusta County - 015

P.O. Box 959, Verona, VA 24482
540-245-5640

Bath County - 017

P.O. Box 130, Warm Springs, VA 24484
540-839-7231

Bedford County - 019

122 E. Main St., Suite 103, Bedford, VA 24523
540-586-7621

Bland County - 021

P.O. Box 130, Bland, VA 24315
276-688-4291

Botetourt County - 023

P.O. Box 128, Fincastle, VA 24090
540-473-8270

Brunswick County - 025

P.O. Box 669, Lawrenceville, VA 23868
434-848-2313

Buchanan County - 027

P.O. Box 1042, Grundy, VA 24614-1042
276-935-6542

Buckingham County - 029

P.O. Box 138, Buckingham, VA 23921
434-969-4181

Campbell County - 031

P.O. Box 66, Rustburg, VA 24588
434-332-9518

Caroline County - 033

P.O. Box 531, Bowling Green, VA 22427
804-633-4050

Carroll County - 035

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-728-2331

Charles City County - 036

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-829-9216

Charlotte County - 037

P.O. Box 308, Charlotte C.H., VA 23923
434-542-5546

Chesterfield County - 041

P.O. Box 124, Chesterfield, VA 23832-0124
804-748-1281

Clarke County - 043

P.O. Box 67, Berryville, VA 22611
540-955-5108

Craig County - 045

P.O. Box 186, New Castle, VA 24127-0186
540-864-6241

Culpeper County - 047

P.O. Box 1807, Culpeper, VA 22701
540-727-3443

Cumberland County - 049

P.O. Box 77, Cumberland, VA 23040
804-492-4280

Dickenson County - 051

P.O. Box 1067, Clintwood, VA 24228
276-926-1646

Dinwiddie County - 053

P.O. Box 104, Dinwiddie, VA 23841-0104
804-469-4507

Essex County - 057

P.O. Box 879, Tappahannock, VA 22560-0879
804-443-2661

Fairfax County ** - 059

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-222-8234

Fauquier County - 061

P.O. Box 149, Warrenton, VA 20188-0149
540-347-8617

Floyd County - 063

100 E. Main St., Floyd, VA 24091
540-745-9345

Fluvanna County - 065

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-591-1940

Franklin County - 067

275 S. Main St., Ste. 106, Rocky Mt., VA 24151
540-483-3083

Frederick County - 069

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-665-5681

Giles County - 071

130 N. Main St., Pearisburg, VA 24134
540-921-3321

Gloucester County - 073

6489 Main St., Ste. 137, Gloucester, VA 23061
804-693-3451

Goochland County - 075

P.O. Box 60, Goochland, VA 23063
804-556-5307

Grayson County - 077

P.O. Box 126, Independence, VA 24348
276-773-2381

Greene County - 079

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-985-5211

Greensville County - 081

1781 Greensville County Circle, Room 122,
Emporia, VA 23847
434-348-4227

Halifax County - 083

P.O. Box 1847, Halifax, VA 24558
434-476-3314

Hanover County - 085

P.O. Box 129, Hanover, VA 23069-0129
804-365-6129

Henrico County * - 087

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-501-4263

Henry County - 089

P.O. Box 1077, Collinsville, VA 24078-1077
276-634-4690

Highland County - 091

P.O. Box 148, Monterey, VA 24465
540-468-2142

Isle of Wight County - 093

P.O. Box 107, Isle of Wight, VA 23397
757-365-6222

James City County - 095

P.O. Box 283, Williamsburg, VA 23187-0283
757-253-6695

King George County - 099

10459 Courthouse Dr., Suite 101,
King George, VA 22485-3862
540-775-4664

King and Queen County - 097

P.O. Box 178, King & Queen Courthouse, VA 23085
804-785-5976

King William County - 101

P.O. Box 217, King William, VA 23086
804-769-4941

Lancaster County - 103

P.O. Box 122, Lancaster, VA 22503
804-462-7920

Lee County - 105

P.O. Box 96, Jonesville, VA 24263
276-346-7722

Loudoun County - 107

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-777-0260

Louisa County - 109

P.O. Box 8, Louisa, VA 23093
540-967-3432

Lunenburg County - 111

11512 Courthouse Rd., Lunenburg, VA 23952
434-696-2516

Madison County - 113

P.O. Box 56, Madison, VA 22727
540-948-4421

Mathews County - 115

P.O. Box 896, Mathews, VA 23109-0896
804-725-7168

Mecklenburg County - 117

P.O. Box 360, Boydton, VA 23917
434-738-6191

Middlesex County - 119

P.O. Box 148, Saluda, VA 23149-0148
804-758-5331

Montgomery County - 121

755 Roanoke St., Ste. 1-A, Christiansburg, VA 24073
540-382-5710

Nelson County - 125

P.O. Box 246, Lovingston, VA 22949
434-263-7070

New Kent County - 127

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-966-9610

Northampton County - 131

P.O. Box 65, Eastville, VA 23347-0065
757-678-0448

Northumberland County - 133

P.O. Box 309, Heathsville, VA 22473
804-580-4600

Nottoway County - 135

P.O. Box 5, Nottoway, VA 23955
434-645-9317

Orange County - 137

P.O. Box 389, Orange, VA 22960
540-672-4441

Page County - 139

101 S. Court St., Luray, VA 22835
540-743-3840

Patrick County - 141

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-694-7131

Pittsylvania County - 143

P.O. Box 272, Chatham, VA 24531-0272
434-432-7940

Powhatan County - 145

P.O. Box 40, Powhatan, VA 23139
804-598-5616

Prince Edward County - 147

P.O. Box 446, Farmville, VA 23901
434-392-3231

COUNTIES (CONTINUED)

Prince George County - 149

P.O. Box 155, Prince George, VA 23875-0155
804-733-2626

Prince William County* - 153

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-792-6710

Pulaski County - 155

52 West Main Street, Ste 200, Pulaski, VA 24301
540-980-7750

Rappahannock County - 157

P.O. Box 115, Washington, VA 22747-0115
540-675-5370

Richmond County - 159

P.O. Box 366, Warsaw, VA 22572
804-333-3722

Roanoke County - 161

P.O. Box 21709, Roanoke, VA 24018
540-772-2049

Rockbridge County - 163

P.O. Box 1160, Lexington, VA 24450-1160
540-463-3431

Rockingham County - 165

20 E. Gay St., Harrisonburg, VA 22802
540-564-3000

Russell County - 167

P.O. Box 517, Lebanon, VA 24266
276-889-8018

Scott County - 169

104 E. Jackson St., Suite 6, Gate City, VA 24251
276-386-7692

Shenandoah County - 171

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-459-6170

Smyth County - 173

P.O. Box 985, Marion, VA 24354
276-782-4040

Southampton County - 175

P.O. Box 760, Courtland, VA 23837-0760
757-653-3032

Spotsylvania County - 177

P.O. Box 175, Spotsylvania, VA 22553-0175
540-582-7046

Stafford County - 179

P.O. Box 98, Stafford, VA 22555-0098
540-658-4131

Surry County - 181

P.O. Box 35, Surry, VA 23883
757-294-5225

Sussex County - 183

P.O. Box 1398, Sussex, VA 23884-0398
434-246-5511

Tazewell County - 185

101 E. Main St., Tazewell, VA 24651
276-988-1235

Warren County - 187

220 N Commerce Ave., Ste. 900,
Front Royal, VA 22630
540-635-2651

Washington County - 191

174 E. Main St., Abingdon, VA 24210-2896
276-676-6270

Westmoreland County - 193

P.O. Box 68, Montross, VA 22520
804-493-9052

Wise County - 195

P.O. Box 1278, Wise, VA 24293
276-328-3556

Wythe County - 197

101 Wythe Co. Courthouse, Wytheville, VA 24382
276-223-6015

York County - 199

P.O. Box 90, Yorktown, VA 23690-0090
757-890-3381

CITIES

Alexandria City* - 510

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-838-4570

Bedford City - 515

P.O. Box 807, Bedford, VA 24523-0807
540-587-6051

Bristol City - 520

497 Cumberland St., Bristol, VA 24201
276 645-7316

Buena Vista City - 530

2039 Sycamore Ave., Buena Vista, VA 24416-3113
540-261-8611

Charlottesville City - 540

P.O. Box 9031, Charlottesville, VA 22906-9031
434-970-3160

Chesapeake City - 550

P.O. Box 15285, Chesapeake, VA 23328
757-382-6732

Colonial Heights City - 570

P.O. Box 3401, Colonial Heights, VA 23834
804-520-9280

Covington City - 580

P.O. Drawer 58, Covington, VA 24426-0058
540-965-6350

Danville City - 590

P.O. Box 480, Danville, VA 24543
434-799-5145

Emporia City - 595

P.O. Box 956, Emporia, VA 23847
434-634-5405

Fairfax City - 600

10455 Armstrong St., Room 210,
Fairfax, VA 22030
703-385-7882

Falls Church City - 610

300 Park Avenue, Room 104-E,
Falls Church, VA 22046
703-248-5065

Franklin City - 620

P.O. Box 389, Franklin, VA 23851-0389
757-562-8548

Fredericksburg City - 630

P.O. Box 644, Fredericksburg, VA 22404-0644
540-372-1004

Galax City - 640

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-236-2528

Hampton City - 650

P.O. Box 636, Hampton, VA 23669-0636
757-727-6690

Harrisonburg City - 660

P.O. Box 20031, Harrisonburg, VA 22801-7531
540-432-7704

Hopewell City - 670

P.O. Box 1604, Hopewell, VA 23860
804-541-2237

Lexington City - 678

P.O. Box 922, Lexington, VA 24450
540-462-3701

Lynchburg City - 680

P.O. Box 858, Lynchburg, VA 24505-0858
434-455-3870

Manassas City - 683

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-257-8298

Manassas Park City - 685

One Park Center Ct., Manassas Park, VA 20111
703-335-8825

Martinsville City - 690

P.O. Box 1222, Martinsville, VA 24114-1222
276-403-5131

Newport News City - 700

2400 Washington Ave., Newport News, VA 23607-4389
757-926-8653

Norfolk City - 710

P.O. Box 2260, Norfolk, VA 23501-2260
757-441-2277

Norton City - 720

P.O. Box 347, Norton, VA 24273
276-679-0031

Petersburg City - 730

135 N. Union St., Petersburg, VA 23803
804-733-2315

Poquoson City - 735

500 City Hall Ave., Poquoson, VA 23662-1963
757-868-3020

Portsmouth City - 740

801 Crawford St., Portsmouth, VA 23704-3870
757-393-8773

Radford City - 750

619 Second St., Room 161, Radford, VA 24141
540-731-3613

Richmond City* - 760

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-646-5690

Roanoke City - 770

P.O. Box 718, Roanoke, VA 24004
540-853-6543

Salem City - 775

P.O. Box 869, Salem, VA 24153-0869
540-375-3019

Staunton City - 790

P.O. Box 4, Staunton, VA 24402-0004
540-332-3829

Suffolk City - 800

P.O. Box 1459, Suffolk, VA 23439-1459
757-923-3800

Virginia Beach City - 810

2401 Court House Dr., Bldg 1,
Virginia Beach, VA 23456
757-427-4483

Waynesboro City - 820

503 W Main St., Room 107, Waynesboro, VA 22980
540-942-6610

Williamsburg City - 830

P.O. Box 245, Williamsburg, VA 23185
757-220-6150

Winchester City - 840

P.O. Box 706, Winchester, VA 22604
540-667-1815

You may mail your income tax return directly to the Department of Taxation at the addresses listed below or to your Commissioner of the Revenue at the above address.

REFUND RETURNS**Virginia Department of Taxation****P.O. Box 1498****Richmond, VA 23218-1498****TAX DUE RETURNS****Virginia Department of Taxation****P.O. Box 760****Richmond, VA 23218-0760**
